

B1 (Official Form 1) (1/08)

United States Bankruptcy Court District of Oregon						Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): Graphic Arts Center Publishing Company				Name of Joint Debtor (Spouse) (Last, First, Middle):			
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): Lincoln & Allen Company, Haagen Acquisition Company				All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):			
Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 93-0654099				Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):			
Street Address of Debtor (No. & Street, City, and State): 3019 NW Yeon Ave. Portland, OR 97210 <div style="border: 1px solid black; padding: 2px; width: fit-content; float: right;">ZIP CODE 97210-0000</div>				Street Address of Joint Debtor (No. & Street, City, and State): <div style="border: 1px solid black; padding: 2px; width: fit-content; float: right;">ZIP CODE</div>			
County of Residence or of the Principal Place of Business: Multnomah				County of Residence or of the Principal Place of Business:			
Mailing Address of Debtor (if different from street address): <div style="border: 1px solid black; padding: 2px; width: fit-content; float: right;">ZIP CODE</div>				Mailing Address of Joint Debtor (if different from street address): <div style="border: 1px solid black; padding: 2px; width: fit-content; float: right;">ZIP CODE</div>			
Location of Principal Assets of Business Debtor (if different from street address above): 3019 NW Yeon Ave, Portland, OR 97210 and 420 E. Cota Street, Santa Barbara, CA 93101							
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input checked="" type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.			
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.				Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000 Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).			
Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.							THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input checked="" type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000 </div>							
Estimated Assets <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion </div>							
Estimated Debts <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion </div>							

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Graphic Arts Center Publishing Company	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: District of Oregon	Case Number: 06-30868-tmb11	Date Filed: 4/07/06	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: - None -	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) Date	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box) <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property <i>Check all applicable boxes.</i> <input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <div style="margin-left: 100px;"> _____ (Name of landlord that obtained judgment) </div> <div style="margin-left: 100px;"> _____ (Address of landlord) </div> <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Graphic Arts Center Publishing Company
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X /s/ Jeanette L. Thomas _____ Signature of Attorney for Debtor(s) Jeanette L. Thomas, OSB No. 98042 _____ Printed Name of Attorney for Debtor(s) Perkins Coie LLP _____ Firm Name 1120 NW Couch, 10th Floor _____ Portland, OR 97209 _____ Address</p> <p>503-727-2000 Fax: 503-727-2222 _____ Telephone Number November 13, 2009 _____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: 1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; 2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, 3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ _____ _____ Date</p> <p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X /s/ Charles M. Hopkins _____ Signature of Authorized Individual Charles M. Hopkins _____ Printed Name of Authorized Individual President _____ Title of Authorized Individual November 13, 2009 _____ Date</p>	

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON

In re
Graphic Arts Center Publishing Company

) Case No. _____

)

)

)

EXHIBIT "C-1"

Debtor(s)

) [NOTE: Must be FULLY completed by ALL debtors

) and attached to ALL copies of the Petition.]

(NOTE: You must answer ALL questions. Attach additional sheets if necessary. Use of "UNKNOWN" is NOT acceptable!)

1. DESCRIBE ASSETS REQUIRING TRUSTEE'S IMMEDIATE ATTENTION:

There have been recent offers for assets in Santa Barbara that should be pursued quickly.

2. Street address and description of principal assets (note property):

3019 NW Yeon Ave.

Portland, OR 97210

and

420 E. Cota Street

Santa Barbara, CA 93101

3. The BANKRUPTCY DOCUMENT PREPARER DECLARATION below has been completed for any person who helped, for compensation, prepare any of the bankruptcy papers if the debtor does not have an attorney.

I declare under penalty of perjury that the above information provided in this Exhibit "C-1" is true and correct.

DATE: November 13, 2009

/s/ Charles M. Hopkins

Debtor's Signature

Phone # _____

Joint Debtor's Signature _____

BANKRUPTCY DOCUMENT PREPARER DECLARATION

I, the undersigned, declare under penalty of perjury that (1) neither I, nor anyone else listed herein, collected or received any payment from or on behalf of the debtor for court fees in connection with filing the petition; (2) I have received \$_____ from or on behalf of the debtor within the previous 12 month period; (3) \$_____ is the unpaid fee charged to the debtor; and (4) the following is true and accurate about myself and any other assistants:

Individual Name and Firm (Type or Print): _____

Address (Type or Print): _____

Last 4 digits of Social Security Number of all OTHER individuals who prepared or assisted in the preparation of these bankruptcy documents: _____

Signature: _____ Last 4 digits of Social Security #: _____ Phone #: _____

[NOTE: Penalties up to \$500 per item may be assessed for omission of any required information (11 USC §110; 18 USC §156) and Fed. Bankruptcy Rule 1006 prohibits further payment to any person for services until the court filing fees are paid in full.]

EXHIBIT C-1 (8/8/08)

United States Bankruptcy Court
District of Oregon

In re **Graphic Arts Center Publishing Company**

Debtor(s)

Case No.

Chapter

7

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	<u>24,200.00*</u>
Prior to the filing of this statement I have received.....	\$	<u>24,200.00</u>
Balance Due.....	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

☒ Debtor ☐ Other (specify):

3. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (specify):

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

***Perkins Coie will bill the estate its usual and customary hourly rates for legal services rendered.**

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: **November 13, 2009**

/s/ Jeanette L. Thomas

Jeanette L. Thomas
Perkins Coie LLP
1120 NW Couch, 10th Floor
Portland, OR 97209
503-727-2000 Fax: 503-727-2222

United States Bankruptcy Court
District of Oregon

In re **Graphic Arts Center Publishing Company**,
 Debtor

Case No. _____

Chapter **7**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	79	7,235,669.40		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		4,718,529.54	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	16		205,367.21	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	194		6,751,688.83	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		293			
Total Assets			7,235,669.40		
Total Liabilities				11,675,585.58	

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
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None

Sub-Total >	0.00	(Total of this page)
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Total >	0.00
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(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property."

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Petty Cash 3033 NW Yeon Avenue Portland, OR	-	83.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Silicon Valley Bank General Account PO Box 2607 Santa Clara, CA 95055-2607	-	2,796.00
		Silicon Valley Bank Depository Account PO Box 2607 Santa Clara, CA 95055-2607	-	0.00
		Wells Fargo Bank Payroll Account 3275 NW 29th Ave. Portland, OR 97210	-	799.00
3. Security deposits with public utilities, telephone companies, landlords, and others.		Laguna Industrial Partners 436-B East Gutierrez Street Santa Barbara, CA 93101	-	15,000.00
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			

Sub-Total > **18,678.00**
(Total of this page)

4 continuation sheets attached to the Schedule of Personal Property

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Graphic Arts Book Division	-	71,838.51
		3033 NW Yeon Avenue		
		Portland, OR 97210		
		Lincoln & Allen Bindery Division	-	118,236.00
		3033 NW Yeon Avenue		
		Portland, OR 97210		
		Haagen Printing Division	-	88,855.00
		420 E. Cota Street		
		Santa Barbara, CA 93101		
		Graphic Arts Book Division/ Ingram Publishing Services	-	238,494.07
		3033 NW Yeon Avenue		
		Portland, OR 97210		

Sub-Total > **517,423.58**
(Total of this page)

Sheet 1 of 4 continuation sheets attached
to the Schedule of Personal Property

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.		OLV Appraisal - Prepress Assets at orderly liquidation value as of 6/7/06. See attached Response to Ques. B22.	-	2,997,000.00
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		OLV Appraisal - at orderly liquidation value as of 6/5/06 3033 NW Yeon Avenue Portland, OR 97210 See attached Reponse to Ques. B25, 28 & 29.	-	6,500.00

Sub-Total > **3,003,500.00**
(Total of this page)

Sheet 2 of 4 continuation sheets attached
to the Schedule of Personal Property

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	NON E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		OLV Appraisal - at orderly liquidation value as of 6/5/06 420 E. Cota Street Santa Barbara, CA 93101 See attached Reponse to Ques. B25, 28 & 29.	-	13,500.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		OLV Appraisal - at orderly liquidation value as of 6/5/06 3033 NW Yeon Avenue Portland, OR 97210 See attached Reponse to Ques. B25, 28 & 29.	-	17,500.00
		OLV Appraisal - at orderly liquidation value as of 6/5/06 420 E. Cota Street Santa Barbara, CA 93101 See attached Reponse to Ques. B25, 28 & 29.	-	8,500.00
29. Machinery, fixtures, equipment, and supplies used in business.		OLV Appraisal - at orderly liquidation value as of 6/5/06 3033 NW Yeon Avenue Portland, OR 97210 See attached Reponse to Ques. B25, 28 & 29.	-	1,237,350.00
		OLV Appraisal - at orderly liquidation value as of 6/5/06 420 E. Cota Street Santa Barbara, CA 93101 See attached Reponse to Ques. B25, 28 & 29.	-	580,600.00
30. Inventory.		ALL INVENTORY AMOUNTS ARE AT COST Raw material 3033 NW Yeon Avenue Portland, OR 97210	-	99,911.00
		Raw material 420 E. Cota Street Santa Barbara, CA 93101	-	81,500.00
		Book Inventory 1 3033 NW Yeon Avenue Portland, OR 97210	-	467,305.00
		Book inventory 3 unsaleable 3033 NW Yeon Avenue Portland, OR 97210	-	414.00
			Sub-Total >	2,506,580.00
			(Total of this page)	

Sheet 3 of 4 continuation sheets attached to the Schedule of Personal Property

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Book Inventory 4 654 Intn'l Airport Road, Suite 38 Anchorage, AK 99518	-	6,817.00
		Book Inventory 6 Canada 3033 NW Yeon Avenue Portland, OR 97210	-	1,084.00
		Book inventory 8 at Ingram One Ingram Blvd. La Vergne, TN 37086-1986	-	332,489.00
		Book inventory 9 Culture Shock 3033 NW Yeon Avenue Portland, OR 97210	-	1,317.00
		Book inventory 8 at Ingram One Ingram Blvd. La Vergne, TN 37086-1986 Prepaid at cost by Ingram	-	697,780.82
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.		Customer lists of Graphic Arts Center, Lincoln & Allen Company and Haagen Acquisition Company. Value is approximate and based on an offer recieved.	-	150,000.00

Sub-Total > **1,189,487.82**
(Total of this page)

Total > **7,235,669.40**

(Report also on Summary of Schedules)

Sheet **4** of **4** continuation sheets attached
to the Schedule of Personal Property

GRAPHIC ARTS CENTER PUBLISHING COMPANY

Graphic Arts Center Publishing

VALUATION ANALYSIS

**Fair Market Value and Orderly Liquidation Value
as of June 7, 2006**

Date of Report: June 9, 2006



300 Saunders Road, Suite 200
Riverwoods, IL 60015

June 9, 2006

PRIVATE AND CONFIDENTIAL

Mr. Mike Hopkins
President
Graphic Arts Center Publishing Company
3019 NW Yeon
Portland, OR 97210

RE: VALUATION ANALYSIS – GRAPHIC ARTS CENTER PUBLISHING COMPANY

We are pleased to submit the following valuation analysis of the Prepress Assets ("Prepress Assets") of Graphic Arts Center Publishing Company ("GACPC" or the "Company") as of June 7, 2006, the effective date of the valuation. This letter, the following report and the attached exhibits summarize and present our analysis and conclusions pertaining to the estimation of the Fair Market Value and Orderly Liquidation Value of the Prepress Assets of GACPC.

The purpose of this valuation analysis is to provide an independent and supportable opinion of the Fair Market Value and Orderly Liquidation Value of the GACPC Prepress Assets for GACPC's internal purposes. Our analysis and report on the Company and its assets are to be used by GACPC only for the purpose stated above and are not to be distributed in whole or in part to any other third parties, except as required by law. The results of our analysis should not be construed as a fairness opinion, a solvency opinion or an investment recommendation. The report presentation and attached analyses are subject to the attached Statement of Assumptions and Limiting Conditions.

Based on our analysis, we estimated the Fair Market Value and Orderly Liquidation Value (rounded) of the Company's Prepress Assets as of June 7, 2006 as follows:

GRAPHIC ARTS CENTER PUBLISHING COMPANY
TOTAL VALUE - PREPRESS ASSETS
AS OF JUNE 7, 2006

Fair Market Value	\$4,650,000
Orderly Liquidation Value	\$2,997,000

Response to Ques. B22
Page 2 of 34

It has been a pleasure being of service to you. Please contact me directly via telephone at (310) 696-4001 or email at njohnson@geminipartners.net to discuss any questions.

Sincerely,



Nathan Johnson
Principal
Gemini Partners, Inc.

VALUATION SUMMARY

TRANSMITTAL LETTER

EXECUTIVE SUMMARY

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STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS

APPENDIX A

CERTIFICATION OF VALUE – PERSONAL PROPERTY

APPENDIX B

ENGAGEMENT OVERVIEW

Objectives and Asset Identification

Gemini Partners in conjunction with Dovebid Valuation Services was engaged by GACPC to estimate the Fair Market Value and Orderly Liquidation Value of the Prepress Assets of GACPC. Prepress includes all of the creative activities and the costs that are necessary to reach a point where a book can be sent to the printer for production. The end product of the prepress activities is a set of physical film called film flats, which are used to make printing plates each time a book is reprinted. GACPC is the owner of 708 film flats which make up the Subject Assets ("the Subject Assets") being considered in this valuation. The valuation is effective as of June 7, 2006.

Definition of Value

For purposes of this analysis, Fair Market Value is defined as:

The amount at which an asset (or liability) could be bought (or incurred) or sold (or settled) in a current transaction between a willing buyer and a willing seller with cash or cash equivalents, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.

For purposes of this analysis, Orderly Liquidation Value is defined as:

A professional opinion of the estimated most probable price expressed in terms of currency that the Subject Assets could typically realize at a privately negotiated sale, properly advertised and professionally managed, by a seller obligated to sell over a three to six month time period, as of the effective date of this valuation report. All assets are to be sold on a piecemeal basis 'as is, where is' with the purchaser being responsible for removal of the assets at their own risk and expense. Any additions or deletions to the assets valued could change the psychological and/or monetary appeal necessary to attain the value(s) estimated.
Engagement Scope

The scope of our services included:

- Discussions with Company management to further understand the Company and the Subject Assets;
- Discussions with Company management regarding the historical financial condition and operating results of the Company, the Subject Assets and their future potential earnings;
- Extensive market research and data collection supporting the assumptions utilized to generate the valuation results;
- Analysis and selection of applicable valuation techniques;

- Creation of a valuation model utilizing the selected techniques to properly assess the Fair Market Value and Orderly Liquidation Value of the Company's Subject Assets;
- Preparation of this report and supporting exhibits, describing the assumptions utilized, methodologies employed and our indication of value.

COMPANY AND SUBJECT ASSET OVERVIEW

GACPC Overview

Located in Portland, Oregon, Graphic Arts Center Publishing Company publishes books, calendars and other products in the subject areas of regional, gardening, photo essay, nature, travel, cooking, and children's books. The Company's three imprints are Graphic Arts Center Publishing®, Alaska Northwest Books® and WestWinds Press®. They distribute products for Whitecap Books, Epicenter Press, Wolf Creek Books, The CIRI Foundation, Roundup Press, W.W. West Inc., Alaska Native Heritage Foundation and Stoecklein Publishing.

Subject Asset Overview

Prepress includes all of the creative activities and the costs that are necessary to reach a point where a book can be sent to the printer for production. The end product of the prepress activities is a set of physical film called film flats, which are used to make printing plates each time a book is reprinted. Film flats are increasingly being replaced due to the advent of direct-to-plate digital files.

INDUSTRY OVERVIEW

As the twenty-first century began, the U.S. printing and publishing industry experienced unparalleled demand for its products. Despite intense competition from electronic media and people's scarcity of leisure time, the industry's value of shipments from the sale of newspapers, periodicals, books and trade advertising materials has continued to grow and is currently a 185 billion dollar industry. Profit margins have also advanced, aided by a pattern of low prices in material cost, especially paper, and gains in worker productivity. Employment in printing and publishing has experienced moderate growth exceeding 1.5 million, but competition and recent consolidation have reduced the overall number of establishments in the industry.

Attending to the informational needs of the huge domestic market is the primary focus of the U.S. printers and publishers; however, the industry is also an active participant in the international economy as well and thus is subject to global forces. These critical forces include changes in technology, new opportunities in global markets, international sourcing of equipment and supplies and an increase in cross-border investments.

The move to digital (electronic) technology has influenced the world's publishers and printers as well. The previous technology, analog, was based on film, plate and chemical processes that required intermediary operations before textual input was ready for printing. Digital technology removes those intermediary activities and binds the production ties between printers and publishers more closely. The decades ahead are expected to witness a sorting-out process that will determine which components of the production value chain will be done at publishers' offices and which will be accomplished at the printing plants.

VALUATION OVERVIEW

Valuation Approaches

In the valuation of assets, three approaches to value may be utilized to estimate Fair Market Value and Orderly Liquidation Value: (i) the Income Approach; (ii) the Market Approach; and (iii) the Cost Approach. The characteristics of the assets and the objective and purpose of the engagement indicate which approach, or approaches, are applicable for valuation purposes. A brief description of each approach is provided below in this section.

Income Approach

The Income Approach is based on the estimated cash flow streams associated with a specific asset, considering the remaining life of the asset, and incorporates an appropriate rate of return to reflect the time value of invested capital. Cash flow is estimated for a finite period of time based on the remaining economic life of the subject assets, and a discount rate is developed to incorporate the degree of risk inherent in the cash flow stream. The cash flow is then discounted to present value and summed to arrive at an overall indication of value for the subject asset.

Discounted Cash Flow (DCF) Method

The most commonly used Income Approach, the Discounted Cash Flow Method attempts to determine the value of the asset by computing the present value of cash flow attributable to the asset over its useful life. To generate the stream of cash flows attributable to the asset, estimates are made as to the revenue generating potential of the assets and all costs associated with these revenues for a finite time period. If the asset has an indefinite or very lengthy useful life, a terminal value will be assigned to capture the assets value in perpetuity.

The benefits of the DCF method are its ability to compare values among different assets and the likely availability of many of the required inputs from the firm's financial statements and market information. A drawback of DCF is that it does not capture the unique independent risks associated with specific assets. All risks are lumped together and are assumed to be appropriately adjusted for in the discount rate, rather than being broken out and dealt with individually (i.e., such as legal risk, execution risk, piracy risk, etc.).

Relief from Royalty Method

The Relief from Royalty Method, another common Income Approach, is based on deprival value theory. This method looks at the amount of income that a company would be “deprived” of if it did not own the intellectual property in question and was required to rent it from a third party. The royalty represents the rental charge, which would be paid to a third party owner if this hypothetical arrangement were in place. The ability to determine an appropriate royalty rate depends upon the specific circumstances and requires the identification of suitable comparable transactions and prices involving third parties.

As with other income approaches, an appropriate cost of capital must be determined. One significant drawback of the Relief from Royalty Method is that a rental charge can always be assumed, even though one may never materialize in reality. However, the Relief from Royalty Method can provide very accurate value assessment for intangible assets that generate licensed-based revenue streams.

Market Approach

The Market Approach provides an indication of value based on a comparison between the subject asset or property and reasonably similar assets or properties that were recently sold in arm’s length transactions between willing sellers and willing and able buyers. Using similar units of comparison such as market multiples or ratios, adjustments are made to the sales price of the comparable asset based on the elements being compared. The adjusted multiples or ratios are then applied to corresponding data of the subject asset or property to arrive at an indication of value.

Cost Approach

The Cost Approach is based on the current cost to recreate or duplicate the asset less an appropriate allowance for depreciation from all causes: physical, functional and economic. Incorporated in the Cost Approach is the economic principle of substitution, which states that an informed purchaser would pay no more for an asset or property than the cost of purchasing or producing a substitute asset/property with the same utility as the subject asset/property. In applying the Cost Approach, replacement cost as new is estimated, typically using one of two approaches: (i) indirect or (ii) direct. The indirect approach applies specific indices to the historical cost of an asset to estimate current replacement cost. The direct approach involves using published sources, cost estimating techniques, and input from dealers and manufacturers to estimate current replacement cost as new.

Fair Market Value vs. Orderly Liquidation Value

The difference between Fair Market Value and Orderly Liquidation Value varies in tangible assets depending on the liquidity and the narrowness of scope of the asset. Some tangible assets such as land, buildings, general-purpose machinery, or vehicles can serve many business functions and are relatively liquid, and therefore have little difference in value between Fair Market and Orderly Liquidation Value. Other tangible assets, designed for a narrow purpose, can have a very low liquidation value in a distressed sale situation. The distressed sale usually results from the disappearance of the narrow market for which the property was designed, which makes the loss in value even more definite and pronounced.

Selected Approaches

For purposes of the analysis, we considered the application of relevant methodologies within each valuation approach in deriving our indications of the Fair Market Value and Orderly Liquidation Value of the Subject Assets.

We have utilized an Income Approach to derive an indication of Fair Market Value for the GACPC Subject Assets. Within the Income Approach, the Discounted Cash Flow Method was utilized based on the fact that the methodology provides realistic future projections of the cash flow generating ability directly attributable to the Subject Assets.

Although considered, the Market Approach and Cost Approach were ultimately not relied upon. The Market Approach was ultimately not considered in our determination of Fair Market Value based on the fact that the methodology requires the assumption that, in consideration of the fact that all the transactions used in comparison were acquisitions of complete organizations and companies, the Prepress division of GACPC is essentially a standalone entity. Reliance on the Market Approach to value the Subject Assets does not allow for appropriate segregation of each aspect of GACPC's overall value throughout the various division of the business. The Cost Approach was ultimately not relied upon based on the opinion that the Cost Approach does not fully give weight to the underlying value of the Subject Assets beyond the physical asset. VALUATION ANALYSIS

Fair Market Value

Quantification of Prepress Asset Value – Primary Approach

The Discounted Cash Flow Method was utilized to arrive at an estimate for the Fair Market Value of the GACPC Subject Assets. This methodology gives an indication of value of the Subject Assets by computing the present value of all future cash flows attributable to the asset over its useful life. The application of the Discounted Cash Flow Method requires assumptions for each of the following inputs:

- Projected Unit Sales for each Title from 2007-2011
- Revenue Received by GACPC for Sale of each Title
- Total Production Costs of each Title
- Total Royalty Costs of each Title

Each of these elements is discussed below.

Projected Unit Sales per Title from 2007-2011

Projected unit sales of each individual title from years 2007-2011 were determined from historical unit sales data of GACPC and input from GACPC management.

Revenue Received by GACPC for Sale of Title

GACPC receives a price commonly referred to as the discount price per unit for each individual title. The discount price refers to the price at which GACPC sells units to book retailers, which reflects a discount to the price to consumers. The income received by GACPC per unit sale was determined for each title from an analysis of historical unit sales data and input from GACPC management.

Total Production Cost per Title

Total production cost for each title on a per copy basis were determined from analysis of historical production cost data for GACPC and input from GACPC management.

Total Royalty Cost per Title

Total royalty cost for each title on a per copy basis were determined from analysis of historical royalty cost data for GACPC and input from GACPC management.

Cash Flow Projections over Useful Life of the Assets

Cash flow projections for years 2007-2011 were calculated by multiplying the projected unit sales of each title for years 2007-2011 by the revenue received by GACPC on each title in a sale transaction. Total production costs and royalties were then subtracted from this figure to produce a cash flow figure for each year. Cash flow produced by these assets in 2006 were not included in this valuation based on the assumption that it would take a buyer nearly six months to reprint, market and sell copies of the title, so any purchaser of the assets over the course of 2006 would not be able to produce revenue on them until 2007.

Indication of Value

A total of 343 titles are projected to produce cash flow in years 2007-2011. A calculation of the net present value of all future cash flows produced was used to assess a Fair Market Value of the Subject Assets of GACPC. A weighted average cost of capital (WACC) calculation was used to find a rate at which to discount the future cash flow back to a present value. The resulting discount rate of 20.4% was applied to the future cash flow, giving an indication of value for the Subject Assets of 4.315 million. Further detail of the Discounted Cash Flow calculation can be found in Exhibit I. Further detail on the WACC calculation can be found in Exhibit II.

Orderly Liquidation Value***Quantification of Prepress Asset Value – Primary Approach***

The methodology used to determine the value of the Prepress assets reflects the portion of Fair Market Value that could be retained in consideration of the significantly smaller time horizon in which the assets must be sold. The time period for an orderly liquidation has been assumed to be 120-180 days, based on the fact that the publishing industry generally works on six month cycles.

Orderly Liquidation Process

Due to the fact that, in practice, the Company's titles would not be sold on an individual basis but rather in groups based on similarities in subject and form, the first step of an estimation of the Orderly Liquidation Value of the Subject Assets involves separating each title into their respective groupings.

The titles were separated into a series of progressively smaller groupings, the first of which being the all encompassing three imprints of GACPC's library, namely the Alaska Northwest Books®, the WestWinds Press® series and the Graphic Arts Center Books® series. The first thirty days of the orderly liquidation would be spent marketing each of the three imprints to targeted publishers with whom GACPC has established relations. By placing a discount of 25% on each imprint, it is reasonable to assume that one of the three imprints would be purchased in its entirety in the first month.

The three imprints can be separated into a total of 23 categories, which can in turn be separated into a total of 54 assortments. These groupings separate the titles into close-knit arrangements based on their style, subject, region, etc. After the imprint sale, the next thirty days would be spent marketing the remaining titles in their category groupings. It is assumed that one-third of the remainder would sell as categories at a discount of 30%. Days 61-120 would be used to market and sell the remaining individual titles at the assortment level. It is assumed that two-thirds of the remaining assortments could be sold at a discount of 40% in this period. As well individual titles will be marketed for sale during days 61-120 at a discount of 50%. It is reasonable to assume that two-thirds of the remaining titles would be liquidated in this period. Days 121-180 would be the accelerated sale period, in which all remaining titles and assortments would be sold at a 75% discount to ensure that 100% of the remaining assets are successfully sold.

The progression of discounts takes into account several market factors. As the groupings of titles progressively get smaller, they will become more attractive to a greater quantity of potential buyers, therefore requiring a smaller discount to sell. However, this factor is outweighed by the short time horizon in which the groupings must be sold. The assortments and individual titles would be fully offered after sixty days and GACPC would expect to have to discount these 40% and 50% respectively. We expect that any titles which have not been sold at the end of 120 days will require deeper discounts, which we have assumed to be 75%, in order to liquidate all remaining unsold titles. This progressive discount process equates to an overall weighted average discount of 36%, meaning the Subject Assets of GACPC retain roughly 64% of their value in an Orderly Liquidation scenario. The corresponding net present value of the Subject Assets in an Orderly Liquidation scenario is 2.781 million. See Exhibit III for further explanation on the Orderly Liquidation Value calculation.

Statistical Support for Orderly Liquidation Assumptions

There are 3,570 publishers that are reported in the U.S. Census Bureau, 2002 Economic Census of Book Publishers. Approximately 10% of these companies are larger than GACPC in terms of total enterprise value and 90% are smaller. There are 83,000 total publishers registered ISBN numbers for titles in 2005, so the balance of these publishers is assumed to be weighted heavily toward relatively small, independent publishing groups. The make up of the industry is ideally suited for a progressive liquidation plan such as the one outlined, in which there are titles available for every size publisher. The vast majority of these publishing companies are constantly looking for titles to add to their library.

The above data provides us with reasonable evidence that 100% of the Prepress assets of GACPC could be liquidated in a four to sixth month period. Furthermore, by taking into account the increasing price discounts, potential purchasers would have sufficient incentive to make title acquisitions within this short time period. Accordingly, we believe it is reasonable that Graphic Arts Center Publishing Company could retain 64% of their Fair Market Value in an orderly liquidation scenario.

CONCLUSION

A valuation of the Fair Market Value and Orderly Liquidation Value of the Prepress Assets of Graphic Arts Center Publishing Company was conducted based upon an Income Approach. Based upon our analysis, we are of the opinion that the Fair Market Value and Orderly Liquidation Value of the Subject Assets of GACPC, as of June 7, 2006, are reasonably stated as:

GRAPHIC ARTS CENTER PUBLISHING COMPANY
TOTAL VALUE - PREPRESS ASSETS
AS OF JUNE 7, 2006

Fair Market Value	\$4,650,000
Orderly Liquidation Value	\$2,997,000

Graphic Arts Center Publishing Company
Valuation Analysis

**GRAPHIC ARTS CENTER PUBLISHING
COMPANY**
DISCOUNTED CASH FLOW ANALYSIS FOR
PREPRESS ASSETS
AS OF JUNE 7, 2006

EXHIBIT I

PUBLICATION	PLAN UNIT SALES											PREPRESS NET CASH FLOW					NPV
	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE											
							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
BAKED ALASKA 7	10/01/97	16.95	8.14	2.77	0.98	4.39	1,765	1,762	1,758	1,755	1,751	7,742	7,727	7,712	7,697	7,683	24,911
WRANGLE, ST. ELIAS (HB) 7	07/01/97	35.95	17.26	5.05	2.42	9.79	77	61	49	49	49	749	599	479	479	479	1,867
PLACE BEYOND! A 6	10/01/96	22.95	11.02	3.03	1.32	6.67	313	250	200	160	128	2,084	1,667	1,334	1,067	854	4,828
PLACE OF PRETEND PEOPLE 6	10/01/96	22.95	11.02	3.43	1.32	6.27	55	44	44	44	44	344	275	275	275	275	948
REACHING HOME (HB) 4	10/01/94	37.95	18.22	6.84	2.19	9.19	64	51	41	41	41	588	471	377	377	377	1,467
LAST LIGHT BREAKING (HB) 3	08/01/93	21.95	10.54	3.32	1.26	5.96	115	92	74	59	47	688	550	440	352	282	1,593
GUARDIANS OF THE WHALES 2	10/01/92	34.95	16.78	6.42	1.68	8.68	187	149	119	96	76	1,620	1,296	1,037	829	664	3,752
ALONE ACROSS THE ARCTIC HB 1	09/01/00	22.95	11.02	2.34	1.54	7.14	1,067	854	683	546	437	7,617	6,094	4,875	3,900	3,120	17,644
THROUGH YUPIK EYES 0	09/01/00	23.95	11.50	3.11	1.15	7.24	79	64	51	41	41	575	460	368	295	295	1,360
ONE WING'S GIFT 2	05/01/00	16.95	8.14	1.50	0.81	5.82	342	273	219	175	140	1,991	1,593	1,274	1,019	816	4,612
ALASKA'S BUSH PLANES 4	05/01/00	14.95	7.18	1.83	0.72	4.63	1,161	929	743	594	476	5,375	4,300	3,440	2,752	2,201	12,450
WINTER WALK 3	09/01/00	18.95	9.10	3.68	0.91	4.51	539	431	345	276	221	2,431	1,944	1,556	1,244	996	5,630
STORYTELLERS' CLUB, THE 5	08/01/00	18.95	9.10	3.93	0.00	5.17	2,173	1,161	929	743	594	11,234	6,002	4,802	3,842	3,073	20,579
DOUBLE MUSKIE COOKBOOK 6	04/01/00	19.95	9.58	3.08	0.96	5.54	5,000	4,000	3,200	2,560	2,048	27,692	22,154	17,723	14,178	11,343	64,144
WINTERLAKE LODGE COOKBOOK-HB 3	10/01/00	29.95	14.38	4.48	1.73	8.17	86	69	55	44	44	702	562	450	360	360	1,660
AURORA - SOFTBOUND 0	11/01/00	8.95	4.30	1.01	0.60	2.68	3,232	3,147	3,062	2,977	2,892	8,678	8,449	8,221	7,993	7,765	26,763
SLEEPING LADY - SB 0	10/01/00	8.95	4.30	1.84	0.52	1.94	624	499	399	319	256	1,210	968	775	620	496	2,803
QUILT OF DREAMS - SB 0	08/01/00	8.95	4.30	1.38	0.60	2.31	863	690	552	442	354	1,998	1,598	1,279	1,023	818	4,627
QUILT OF DREAMS - HB 0	08/01/00	15.95	7.66	1.52	1.07	5.07	258	207	165	132	106	1,308	1,046	837	670	536	3,030
BLUEBERRY SHOE - SB 9	07/01/99	8.95	4.30	1.73	0.60	1.96	1,346	1,076	861	689	551	2,641	2,113	1,690	1,352	1,082	6,117
GIRL WHO SWAM WITH (SB) THE FISH 9	06/01/99	8.95	4.30	1.70	0.52	2.08	374	299	239	191	153	778	622	498	398	319	1,802
KITAQ GOES ICE 2	09/01/99	15.95	7.66	1.65	0.92	5.09	106	85	68	54	43	431	431	431	431	431	1,249

Response to Ques 2822
Page 13 of 34

**Graphic Arts Center Publishing Company
Valuation Analysis**

**GRAPHIC ARTS CENTER PUBLISHING
COMPANY**
DISCOUNTED CASH FLOW ANALYSIS FOR
PREPRESS ASSETS
AS OF JUNE 7, 2006

EXHIBIT I

PUBLICATION	PLAN UNIT SALES						PREPRESS NET CASH FLOW					NPV				
	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
FISHING	8											539		345	276	
CHILD'S GLACIER BAY	05/01/98	15.95	7.66	1.59	0.92	5.14	301	241	193	154	123	1,547	1,238	990	792	634
CHILDREN OF THE MIDNIGHT SUN	04/01/98	16.95	8.14	3.08	0.98	4.08	711	569	455	364	291	2,901	2,320	1,856	1,485	1,188
CITY FOXES	09/01/97	16.95	8.14	2.37	1.63	4.13	187	150	120	96	77	774	619	495	396	317
LUCKY HARES & ITCHY BEARS	08/01/96	15.95	7.66	2.93	1.07	3.65	209	167	134	107	86	763	610	488	391	313
KAHTAHAH: A TLINGIT GIRL	07/01/96	13.95	6.70	2.89	0.67	3.14	174	139	111	89	71	546	437	350	280	224
MY DENALI	11/01/95	15.95	7.66	2.51	0.92	4.23	178	142	114	91	73	752	601	481	385	308
MEET THE WILD SOUTHWEST	10/01/95	14.95	7.18	1.77	1.00	4.40	112	90	72	57	46	493	394	315	252	202
A CHILD'S ALASKA	06/01/95	16.95	8.14	3.15	1.14	3.85	622	497	398	318	255	2,392	1,914	1,531	1,225	980
BABY ANIMALS OF THE NORTH	09/01/92	10.95	5.26	1.99	0.53	2.74	382	306	245	196	157	1,047	837	670	536	429
ALONE ACROSS THE ARCTIC SB	09/01/01	16.95	8.14	3.56	1.14	3.44	2,177	1,741	1,393	1,114	892	7,485	5,988	4,790	3,832	3,066
GOODBYE MY ISLAND	08/01/01	9.95	4.78	0.84	0.67	3.27	330	264	211	169	135	1,079	863	691	553	442
GOLD RUSH DOGS	04/01/01	16.95	8.14	2.91	1.14	4.09	2,014	1,578	1,143	914	731	8,227	6,448	4,670	3,736	2,989
CHILDREN OF THE GOLD RUSH	04/01/01	14.95	7.18	1.64	1.00	4.53	592	474	379	303	242	2,680	2,144	1,715	1,372	1,098
EYE OF THE NEEDLE, THE	04/01/01	8.95	4.30	1.69	0.60	2.00	1,159	927	742	594	475	2,323	1,858	1,486	1,189	951
HUNGRY GIANT OF THE TUNDRA, THE	04/01/01	8.95	4.30	1.16	0.60	2.54	761	609	487	390	312	1,930	1,544	1,235	988	791
LUCKY HARES (SB) & ITCHY BEARS	04/01/01	8.95	4.30	1.48	0.60	2.21	774	619	495	396	317	1,712	1,369	1,095	876	701
BLUEBERRY SHOE - HB	07/01/99	15.95	7.66	2.20	1.07	4.39	118	94	75	60	48	517	414	331	265	212
FLIGHT OF THE GOLDEN PLOVER	07/01/96	15.95	7.66	2.24	1.07	4.35	209	167	134	107	86	909	727	582	466	372
GROCHO'S EYEBROWS	09/01/03	15.95	7.66	1.20	1.07	5.38	355	284	227	182	145	1,911	1,529	1,223	978	783
WINTER IS HB	10/01/02	15.95	7.66	1.54	0.92	5.20	352	281	225	180	144	1,828	1,463	1,170	936	749
RUNAWAYS - INSIDE PASSAGE SB	09/01/02	9.95	4.78	1.52	0.48	2.78	695	556	445	356	285	1,932	1,546	1,237	989	791
RUNAWAYS - INSIDE PASSAGE HB	09/01/02	17.95	8.62	2.95	0.86	4.80	98	78	63	50	40	470	376	301	241	193

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
KITAG (SB) GOES ICE FISHING	08/01/0 2	8.95	4.30	1.79	0.52	1.99	507	405	324	259	208	1,007	806	645	516	413
KUMAK'S HOUSE SB	05/01/0 2	8.95	4.30	2.33	0.43	1.54	1,540	1,232	985	788	631	2,367	1,894	1,515	1,212	970
KUMAK'S HOUSE HB	05/01/0 2	15.95	7.66	1.59	0.77	5.30	331	265	212	169	136	1,753	1,402	1,122	898	718
DANCE (SB) ON A SEALSKIN	07/01/0 1	8.95	4.30	2.02	0.60	1.67	275	220	176	141	113	460	368	295	236	188
BIG-ENOUGH ANNA SB	08/01/0 3	8.95	4.30	1.98	0.64	1.68	4,721	3,777	3,021	2,417	1,934	7,915	6,332	5,066	4,052	3,242
BIG-ENOUGH ANNA HB	08/01/0 3	15.95	7.66	4.33	1.50	1.83	2,272	1,818	1,454	1,163	931	4,156	3,325	2,660	2,128	1,702
SELDOVIA SAM/VERY LARGE CLAM	08/01/0 3	6.95	3.34	1.12	0.40	1.82	2,204	1,763	1,411	1,129	903	4,009	3,207	2,566	2,053	1,642
SELDOVIA SAM/SEA OTTER RESCUE	08/01/0 3	6.95	3.34	0.80	0.40	2.13	1,173	938	751	601	480	2,504	2,003	1,603	1,282	1,026
GO HOME RIVER - SB	08/01/9 6	8.95	4.30	1.93	0.60	1.76	303	243	194	155	124	535	428	343	274	219
SELDOVIA SAM AND WILDFIRE	06/01/0 5	6.95	3.34	0.77	0.40	2.17	1,669	1,335	1,068	855	684	3,621	2,897	2,318	1,854	1,483
SWEET DREAMS (SB) POLAR B	08/01/0 4	8.95	4.30	0.95	0.60	2.74	1,669	1,335	1,068	855	684	4,576	3,661	2,928	2,343	1,874
SWEET DREAMS (HB) POLAR B	08/01/0 4	15.95	7.66	1.69	1.07	4.90	356	285	228	182	146	1,743	1,395	1,116	893	714
KUMAK'S FISH SB	04/01/0 4	8.95	4.30	1.41	0.47	2.42	1,669	1,335	1,068	855	684	4,035	3,228	2,582	2,066	1,653
KUMAK'S FISH HB	04/01/0 4	15.95	7.66	4.43	0.84	2.38	1,669	1,335	1,068	855	684	3,980	3,184	2,547	2,038	1,630
BERRY MAGIC HB	02/01/0 4	15.95	7.66	4.26	1.07	2.32	1,669	1,335	1,068	855	684	3,872	3,098	2,478	1,983	1,586
BERRY MAGIC SB	02/01/0 4	8.95	4.30	1.64	0.60	2.06	1,669	1,335	1,068	855	684	3,432	2,746	2,197	1,757	1,406
RECESS AT 20 BELOW HB	09/01/0 5	15.95	7.66	3.92	1.07	2.67	2,423	1,669	1,335	1,068	855	6,458	4,448	3,559	2,847	2,277
TEN ROWDY RAVENS HB	09/01/0 5	15.95	7.66	4.18	1.07	2.41	2,423	1,669	1,335	1,068	855	5,837	4,021	3,217	2,573	2,059
RECESS AT 20 BELOW SB	09/01/0 5	8.95	4.30	1.54	0.60	2.15	2,423	1,669	1,335	1,068	855	5,211	3,589	2,871	2,297	1,838
TEN ROWDY RAVENS SB	09/01/0 5	8.95	4.30	1.62	0.60	2.08	2,423	1,669	1,335	1,068	855	5,032	3,466	2,773	2,218	1,774
SELDOVIA SAM & THE BLUEBERRY BEAR	04/01/0 5	6.95	3.34	0.71	0.47	2.16	2,423	1,669	1,335	1,068	855	5,238	3,608	2,887	2,309	1,847
ITCHY LITTLE MUSK OK SB	04/01/0 7	8.95	4.21	1.71	0.59	1.91	4,000	3,200	2,560	2,048	1,638	7,630	6,104	4,883	3,907	3,125
ITCHY LITTLE MUSK OK HB	04/01/0 7	15.95	7.50	4.00	1.05	2.45	2,500	2,000	1,600	1,280	1,024	6,117	4,894	3,915	3,132	2,506

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE											
	DATE	PRICE	PRICE	COST	COST		2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
FAIRBANKS: ALASKA'S HEART OF G	05/01/0 0	12.95	6.22	1.12	0.75	4.35	652	522	417	334	267	2,834	2,267	1,814	1,451	1,161	6,565
ALASKA'S NATURAL WONDERS	05/01/0 0	12.95	6.22	1.14	0.75	4.33	351	281	225	180	144	1,523	1,218	974	780	624	3,527
ALASKA'S SEASHORE CREATURES	04/01/9 9	12.95	6.22	1.40	0.75	4.07	363	290	232	186	149	1,475	1,180	944	755	604	3,417
ALASKA'S BEARS	04/01/9 8	12.95	6.22	1.29	0.87	4.06	422	338	270	216	173	1,715	1,372	1,098	878	703	3,973
ALASKA'S BIRDS	06/01/9 5	14.95	7.18	3.26	0.86	3.06	1,615	1,502	1,388	1,275	1,161	4,941	4,594	4,246	3,899	3,552	14,049
ALASKA'S MUSHROOMS	06/01/9 5	12.95	6.22	2.59	0.62	3.00	750	600	480	384	307	2,253	1,802	1,442	1,154	923	5,219
ALASKA'S MAMMALS	05/01/9 5	12.95	6.22	1.52	0.81	3.89	1,346	1,335	1,324	1,312	1,301	5,235	5,191	5,148	5,104	5,060	16,660
ALASKA'S FISH	03/01/9 5	12.95	6.22	1.22	0.75	4.25	546	437	349	279	224	2,318	1,854	1,483	1,187	949	5,369
ALASKA'S HISTORY	04/01/9 3	12.95	6.22	2.96	0.75	2.52	2,383	2,195	2,008	1,820	1,632	5,994	5,522	5,049	4,577	4,105	16,764
ALASKA'S WILD PLANTS	02/01/9 3	12.95	6.22	1.30	0.75	4.17	1,204	963	771	616	493	5,022	4,018	3,214	2,571	2,057	11,633
ALASKA'S KENAI PENINSULA	04/01/0 1	12.95	6.22	0.80	0.75	4.67	299	239	191	153	122	1,397	1,118	894	715	572	3,236
ALASKA'S PRINCE WILLIAM SOUND	05/01/0 0	12.95	6.22	1.13	0.75	4.34	152	122	97	1,056	1,231	660	528	422	4,582	5,343	6,176
MIDNIGHT WILDERNESS	09/01/0 0	14.95	7.18	1.29	0.93	4.95	278	222	178	142	114	1,375	1,100	880	704	563	3,186
TO THE TOP OF DENALI (REV)	05/01/0 0	14.95	7.18	1.70	0.72	4.76	219	175	140	112	90	1,042	833	667	533	427	2,413
CC-FRANK BARR	09/01/9 9	8.95	4.30	0.79	0.21	3.29	176	141	113	90	72	580	464	371	297	237	1,343
JOHNNY'S GIRL	08/01/9 9	15.95	7.66	1.30	1.15	5.21	1,214	1,206	1,198	1,190	1,183	6,323	6,282	6,241	6,200	6,159	20,188
ONE MAN'S WILDERNESS	04/01/9 9	14.95	7.18	1.53	0.72	4.93	15,000	12,000	9,600	7,680	6,144	73,986	59,189	47,351	37,881	30,305	171,375
BUILDING THE ALASKA LOG HOME	09/01/9 8	29.95	14.38	5.77	1.44	7.17	801	641	513	410	328	5,743	4,595	3,676	2,941	2,352	13,303
CC-JOURNEYS THROUGH THE INSIDE	09/01/9 8	8.95	4.30	0.74	0.21	3.35	242	194	155	124	99	810	648	519	415	332	1,877
CC-IN THE SHADOW OF EAGLES	09/01/9 8	8.95	4.30	1.33	0.14	2.83	174	140	112	89	71	493	394	316	252	202	1,142
ALASKA RIVER GUIDE (REV)	02/01/9 8	16.95	8.14	3.50	0.98	3.66	1,010	1,026	1,041	1,057	1,073	3,700	3,758	3,817	3,875	3,934	12,263
TWO IN THE FAR NORTH (35TH ANV	08/01/9 7	15.95	7.66	2.84	0.77	4.05	4,698	5,183	5,668	6,153	6,638	19,015	20,978	22,941	24,904	26,867	72,128

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	DATE	PRICE	PRICE	COST	COST		2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
WRANGELL- ST. ELIAS (SB)	07/01/9 7	24.95	11.98	3.77	1.68	6.53	218	175	140	112	89		1,140			584	3,301
GOLD RUSH WOMEN	03/01/9 7	16.95	8.14	2.64	1.14	4.36	2,943	2,622	2,302	1,981	1,660	1,425	11,424	912	730	7,235	33,742
LAST NEW LAND (SB)	10/01/9 6	26.95	12.94	6.38	0.78	5.78	361	289	231	185	148	12,821	1,669	10,028	8,631	854	4,831
ALASKA ASCENTS	08/01/9 6	16.95	8.14	1.85	0.98	5.31	160	128	102	82	65	2,086	678	1,335	1,068	347	1,964
ALASKA'S ACCESSIBLE WILDERNESS	07/01/9 6	21.95	10.54	2.20	1.48	6.86	220	176	141	113	90	848	1,205	543	434	617	3,490
MR WHITEKEYS	11/01/9 5	24.95	11.98	4.17	1.44	6.37	346	277	222	177	142	1,507	1,765	964	771	904	5,109
ALASKA BIZARRE	11/01/9 5	19.95	9.58	4.83	0.96	3.79	576	461	369	295	236	2,206	1,748	1,412	1,129	895	5,060
ALASKA HERITAGE	11/01/9 5	14.95	7.18	3.14	0.72	3.32	594	476	380	304	243	2,184	1,577	1,398	1,118	807	4,566
SEAFOOD COOKBO	11/01/9 5	14.95	7.18	3.00	0.86	3.31	187	149	119	96	76	1,971	495	1,262	1,009	253	1,433
RIVERSONG LODGE (SB) CKBK	09/01/9 5	24.95	11.98	2.88	1.20	7.90	3,822	3,910	3,998	4,086	4,174	619	30,900	396	317	32,982	101,308
LAST LIGHT BREAKING (SB)	05/01/9 5	15.95	7.66	1.24	0.77	5.65	73	58	47	47	47	30,206	330	31,594	32,288	264	1,029
GUIDE TO BIRDS OF ALASKA	10/01/9 4	26.95	12.94	5.34	1.55	6.05	74	59	47	47	47	413	357	264	264	286	1,113
PRESENCE OF WHALES	11/01/9 3	14.95	7.18	1.15	0.72	5.31	74	60	48	48	48	447	316	286	286	253	985
REACHING HOME (SB)	04/01/9 3	12.95	6.22	1.90	0.75	3.57	4,316	4,645	4,973	5,302	5,631	395	316	253	253	253	985
GOING WILD IN WA & OR	03/01/9 3	12.95	6.22	2.35	0.62	3.25	194	156	124	100	80	15,416	16,591	17,765	18,940	20,114	56,195
SHADOWS ON THE KOYUKUK	03/01/9 3	12.95	6.22	2.35	0.62	3.25	194	156	124	100	80	631	505	404	323	258	1,462
POTLATCH	02/01/9 3	15.95	7.66	1.78	0.92	4.96	113	90	72	58	46	631	447	404	323	258	1,462
GARDEN TOURING IN PAC NW	04/01/9 2	14.95	7.18	2.70	0.72	3.76	1,345	1,328	1,310	1,292	1,275	558	4,991	357	286	229	1,293
WHERE SEA BREAKS ITS BACK	04/01/9 2	18.95	9.10	2.91	1.36	4.82	446	357	285	228	183	5,057	4,925	4,925	4,858	4,792	15,963
NATURE OF SE ALASKA-REVISED	04/01/9 2	16.95	8.14	2.47	0.81	4.85	321	257	205	164	132	2,149	1,719	1,376	1,100	880	4,979
NORTHWEST LANDSCAPING	04/01/9 2	12.95	6.22	2.72	0.62	2.88	441	353	282	226	181	2,149	1,246	1,376	1,100	638	3,609
SHAMANS & KUSHTAKAS	04/01/9 1	12.95	6.22	2.72	0.62	2.88	441	353	282	226	181	1,558	1,014	997	798	519	2,937
MORE ALASKA BEAR TALES	06/01/9 0	12.95	6.22	2.55	1.30	2.37	2,194	1,982	1,771	1,560	1,349	1,268	1,014	811	649	3,200	14,060
DISCOVERING WILD PLANTS SB	06/01/9 0	39.95	19.18	8.40	2.49	8.28	608	487	389	311	249	5,206	4,704	4,203	3,702	2,063	11,669
												5,038	4,030	3,224	2,579	2,063	11,669

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
HEROES & HEROINES/TLINGIT	09/01/8 9	12.95	6.22	2.70	0.62	2.89	395	316	253	202	162	1,141	913	730	584	467
FRUITS & BERRYS OF PAC NW	10/01/8 8	24.95	11.98	0.00	0.00	11.98	34	34	34	34	34	412	412	412	412	412
ALASKA'S WILDERNESS MEDICINES	09/01/8 7	10.95	5.26	1.60	0.63	3.03	766	613	490	392	314	2,320	1,856	1,485	1,188	950
COOKING ALASKAN	07/01/8 3	16.95	8.14	4.87	0.00	3.27	2,100	1,843	1,585	1,327	1,070	6,871	6,028	5,185	4,342	3,499
ALASKA BEAR TALES	04/01/8 3	12.95	6.22	1.75	0.62	3.84	4,554	4,184	3,815	3,445	3,075	17,498	16,078	14,657	13,237	11,817
ALASKA WILD BERRY G./CKBK	03/01/8 3	14.95	7.18	2.57	0.00	4.60	1,623	1,588	1,553	1,518	1,482	7,472	7,310	7,148	6,986	6,824
CHILKOOT PASS	06/01/7 8	12.95	6.22	2.33	0.62	3.27	175	140	112	89	72	571	457	365	292	234
ALASKA SOURDOUGH	06/01/7 6	10.95	5.26	2.17	0.53	2.56	1,216	1,025	820	656	525	3,115	2,626	2,101	1,681	1,345
ALASKA ALMANAC	10/01/0 4	12.95	6.22	0.97	0.00	5.25	8,107	7,850	7,592	7,335	7,078	42,561	41,210	39,860	38,510	37,160
FISHING UP NORTH	05/01/9 8	14.95	7.18	0.98	1.00	5.20	283	227	181	145	116	1,472	1,177	942	753	603
WINTER IS SB	10/01/0 2	8.95	4.30	1.65	0.60	2.05	1,082	865	692	554	443	2,214	1,771	1,417	1,134	907
ALASKA HEROES	10/01/0 2	13.95	6.70	1.53	0.67	4.50	374	299	239	191	153	1,683	1,346	1,077	861	689
DENALI: THE COMPLETE GUIDE	05/01/0 2	24.95	11.98	1.80	1.68	8.50	630	504	403	322	258	5,351	4,281	3,425	2,740	2,192
LIFE'S A FISH AND THEN YOU FRY	05/01/0 2	16.95	8.14	1.59	0.81	5.73	927	741	593	474	380	5,312	4,250	3,400	2,720	2,176
ELVIS PRESLEY'S PHARMACIST...	10/01/9 9	8.95	4.30	0.92	0.52	2.86	147	118	94	75	60	420	336	269	215	172
DISCOVER ALASKA	02/01/9 2	10.95	5.26	2.08	0.42	2.76	242	194	155	124	99	669	535	428	342	274
BAIDARKA	07/01/8 6	29.95	14.38	4.55	1.44	8.39	39	39	39	39	39	324	324	324	324	324
WINTERLAKE LODGE COOKBOOK-SB	10/01/0 3	21.95	10.54	2.78	1.26	6.49	1,121	897	717	574	459	7,277	5,822	4,657	3,726	2,981
ON THE ROAD TO TOK	06/01/0 3	7.95	3.82	0.75	0.46	2.61	1,939	1,551	1,241	993	794	5,060	4,048	3,238	2,590	2,072
PORTRAIT OF THE ALASKA RAILROAD	04/01/0 3	16.95	8.14	1.61	0.98	5.55	1,121	897	717	574	459	6,221	4,977	3,982	3,185	2,548
ON PATROL ADVENTURE AK	10/01/0 4	14.95	7.18	1.40	0.72	5.06	1,975	1,121	897	717	574	9,994	5,673	4,538	3,631	2,904
GAME WARDEN NOT REALLY AN ALASKAN	09/01/0 4	14.95	7.23	1.70	0.00	5.53	1,975	1,121	897	717	574	10,913	6,194	4,955	3,984	3,171

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AS OF JUNE 7, 2006

EXHIBIT I

PUBLICATION	PLAN UNIT SALES											PREPRESS NET CASH FLOW					NPV
	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE											
							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
WINTER WALK SB	08/01/04	12.95	6.10	2.57	0.00	3.53	1,975	1,121	897	717	574	6,967	3,954	3,163	2,531	2,025	13,185
AG - SECRETS OF THE AURORA BOR	05/01/04	14.95	8.35	0.00	0.00	8.35	325	350	375	400	425	2,713	2,921	3,130	3,339	3,547	9,899
AG - FAIRBANKS	05/01/04	14.95	8.03	0.00	0.00	8.03	325	350	375	400	425	2,611	2,812	3,013	3,213	3,414	9,528
AG - IDITAROD, THE	05/01/04	14.95	7.95	0.00	0.00	7.95	325	350	375	400	425	2,584	2,783	2,982	3,180	3,379	9,430
AG - RUSSIAN AMERICA	05/01/04	14.95	7.72	0.00	0.00	7.72	325	350	375	400	425	2,509	2,702	2,895	3,088	3,281	9,157
AG - NATIVE CULTURES IN ALASKA	05/01/04	14.95	7.58	0.00	0.00	7.58	325	350	375	400	425	2,463	2,652	2,842	3,031	3,221	8,988
AG - TERRITORY OF ALASKA	05/01/04	14.95	7.49	0.00	0.00	7.49	325	350	375	400	425	2,433	2,620	2,807	2,994	3,182	8,878
AG - INUPIAQ AND YUPIK PEOPLE	05/01/04	14.95	7.48	0.00	0.00	7.48	325	350	375	400	425	2,431	2,618	2,805	2,992	3,179	8,871
AG - MAMMALS OF ALASKA	05/01/04	14.95	7.41	0.00	0.00	7.41	325	350	375	400	425	2,409	2,595	2,780	2,965	3,151	8,792
AG - ALASKA NATIVE ARTS AND CR	05/01/04	14.95	7.28	0.00	0.00	7.28	325	350	375	400	425	2,367	2,549	2,732	2,914	3,096	8,639
AG - GLACIERS OF ALASKA	05/01/04	14.95	7.13	0.00	0.00	7.13	325	350	375	400	425	2,319	2,497	2,675	2,854	3,032	8,462
AG - PRINCE WILLIAM SOUND	05/01/04	7.95	4.43	0.00	0.00	4.43	325	350	375	400	425	1,439	1,550	1,660	1,771	1,882	5,251
AG - ALASKA: THE GREAT LAND	05/01/04	7.95	4.19	0.00	0.00	4.19	325	350	375	400	425	1,361	1,466	1,571	1,675	1,780	4,967
AG - EXPLORING ALASKA'S BIRDS	05/01/04	14.95	7.66	0.00	0.00	7.66	190	190	190	190	190	1,459	1,459	1,459	1,459	1,459	4,710
AG - ALASKA'S MAGNIFICENT EAGL	05/01/04	14.95	7.50	0.00	0.00	7.50	188	188	188	188	188	1,410	1,410	1,410	1,410	1,410	4,552
AG - ALASKA'S WEATHER	05/01/04	7.95	3.79	0.00	0.00	3.79	325	350	375	400	425	1,233	1,328	1,423	1,518	1,613	4,501
AG - JUNEAU: YESTERDAY AND TOD	05/01/04	14.95	9.72	0.00	0.00	9.72	129	129	129	129	129	1,252	1,252	1,252	1,252	1,252	4,041
AG - ALASKA'S GREAT INTERIOR	05/01/04	14.95	7.32	0.00	0.00	7.32	165	165	165	165	165	1,206	1,206	1,206	1,206	1,206	3,894
AG - SEALS, SEA LIONS AND SEA	05/01/04	14.95	7.16	0.00	0.00	7.16	163	163	163	163	163	1,169	1,169	1,169	1,169	1,169	3,774
AG - ALASKA'S BEARS	05/01/04	14.95	8.21	0.00	0.00	8.21	137	137	137	137	137	1,123	1,123	1,123	1,123	1,123	3,624
AG - KENAI PENINSULA, THE	05/01/04	14.95	7.74	0.00	0.00	7.74	143	143	143	143	143	1,108	1,108	1,108	1,108	1,108	3,576
AG - ALASKA'S RAILROADS	05/01/04	14.95	7.48	0.00	0.00	7.48	122	122	122	122	122	915	915	915	915	915	2,955

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AG - PREHISTORIC ALASKA	05/01/04	14.95	7.21	0.00	0.00	7.21	106	106	106	106	106	767	767	767	767	767	2,475
AG - MOOSE, CARIBOU & MUSK OX	05/01/04	14.95	6.65	0.00	0.00	6.65	113	113	113	113	113	751	751	751	751	751	2,423
AG - SKAGWAY: A LEGACY OF GOL	05/01/04	7.95	3.67	0.00	0.00	3.67	196	196	196	196	196	719	719	719	719	719	2,322
AG - KUSKOKWIM RIVER, THE	05/01/04	14.95	8.03	0.00	0.00	8.03	76	76	76	76	76	610	610	610	610	610	1,969
AG - BROOKS RANGE	05/01/04	14.95	7.31	0.00	0.00	7.31	80	80	80	80	80	585	585	585	585	585	1,887
AG - CLIMBING ALASKA	05/01/04	14.95	7.34	0.00	0.00	7.34	71	71	71	71	71	523	523	523	523	523	1,688
AG - FRONTIER FLIGHT	05/01/04	14.95	7.30	0.00	0.00	7.30	70	70	70	70	70	514	514	514	514	514	1,659
AG - ALEUTIAN ISLANDS	05/01/04	14.95	6.99	0.00	0.00	6.99	70	70	70	70	70	486	486	486	486	486	1,570
AG - DENALI	05/01/04	7.95	4.10	0.00	0.00	4.10	118	118	118	118	118	482	482	482	482	482	1,558
AG - ALASKA SPORTFISHING (GUID	05/01/04	14.95	7.01	0.00	0.00	7.01	66	66	66	66	66	460	460	460	460	460	1,484
AG - SITKA	05/01/04	7.95	3.88	0.00	0.00	3.88	118	118	118	118	118	460	460	460	460	460	1,484
AG - PAINTING ALASKA	05/01/04	14.95	9.43	0.00	0.00	9.43	46	46	46	46	46	430	430	430	430	430	1,388
AG - ALASKA'S SOUTHERN PANHAND	05/01/04	14.95	9.22	0.00	0.00	9.22	46	46	46	46	46	424	424	424	424	424	1,369
AG - ARCTIC NATIONAL WILDLIFE	05/01/04	14.95	7.55	0.00	0.00	7.55	54	54	54	54	54	411	411	411	411	411	1,325
AG - ALASKA PENINSULA, THE	05/01/04	14.95	6.37	0.00	0.00	6.37	63	63	63	63	63	402	402	402	402	402	1,299
AG - NORTH SLOPE NOW	05/01/04	7.95	3.89	0.00	0.00	3.89	101	101	101	101	101	392	392	392	392	392	1,266
AG - COMMERCIAL FISHING IN ALA	05/01/04	14.95	6.75	0.00	0.00	6.75	58	58	58	58	58	389	389	389	389	389	1,255
AG - KATMAI COUNTRY	05/01/04	14.95	7.18	0.00	0.00	7.18	54	54	54	54	54	385	385	385	385	385	1,242
AG - FROM KODIAK TO UNALASKA	05/01/04	14.95	5.19	0.00	0.00	5.19	70	70	70	70	70	365	365	365	365	365	1,178
AG - ALASKA'S SEWARD PENINSULA	05/01/04	14.95	7.48	0.00	0.00	7.48	48	48	48	48	48	359	359	359	359	359	1,159
AG - BERING SEA	05/01/04	14.95	7.17	0.00	0.00	7.17	48	48	48	48	48	344	344	344	344	344	1,110
AG - LIVING OFF THE LAND	05/01/04	14.95	7.27	0.00	0.00	7.27	46	46	46	46	46	334	334	334	334	334	1,079
AG - ANCHORAGE	05/01/04	14.95	7.60	0.00	0.00	7.60	42	42	42	42	42	319	319	319	319	319	1,031

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AG - MIDDLE YUKON RIVER, THE 4	05/01/0 4	14.95	7.69	0.00	0.00	7.69	41	41	41	41	41	2007 315	2008 315	2009 315	2010 315	2011 315	1,017
AG - PEOPLE OF ALASKA 4	05/01/0 4	14.95	7.35	0.00	0.00	7.35	42	42	42	42	42	315	306	315	315	306	987
AG - STIKINE RIVER 4	05/01/0 4	7.95	3.85	0.00	0.00	3.85	77	77	77	77	77	306	296	306	306	296	955
AG - LOWER YUKON RIVER, THE 4	05/01/0 4	14.95	7.81	0.00	0.00	7.81	37	37	37	37	37	296	289	296	296	289	933
AG - ALASKA'S NATIONAL WILDLIF 4	05/01/0 4	14.95	7.72	0.00	0.00	7.72	37	37	37	37	37	289	286	289	289	286	922
AG - BOATING ALASKA 4	05/01/0 4	14.95	7.07	0.00	0.00	7.07	40	40	40	40	40	286	283	286	286	283	913
AK'S TOTEM POLES 4	04/01/0 4	12.95	6.22	2.15	0.75	3.32	1,975	1,121	897	717	574	283	3,723	283	283	1,906	12,413
MOOSE VIEWS 4	04/01/0 4	8.95	4.30	0.77	0.43	3.09	1,975	1,121	897	717	574	6,559	3,469	2,978	2,383	1,776	11,566
CHILKOOT PASS 4	04/01/0 4	14.95	7.18	2.65	0.72	3.81	697	557	446	357	285	6,111	2,775	2,220	1,086	6,144	
WALKING MY DOG JANE 5	05/01/0 5	16.95	8.14	2.73	1.02	4.39	2,829	1,975	1,121	897	717	2,122	8,674	1,697	1,358	3,151	23,730
ALASKA HIGHWAY 5	04/01/0 5	21.95	10.54	4.85	1.48	4.21	2,829	1,975	1,121	897	717	12,425	8,321	4,923	3,939	3,023	22,763
ALASKA HOMEGROWN COOKBOOK 7	04/01/0 7	15.95	7.66	2.43	0.77	4.46	3,800	3,040	2,432	1,946	1,556	11,918	8,321	4,723	3,778	6,943	39,260
KIDS FROM NOWHERE 6	10/01/0 6	16.95	8.14	2.43	0.81	4.89	5,000	4,000	3,200	2,560	2,048	16,950	13,560	10,848	8,678	6,943	56,662
RUNNING WITH CHAMPIONS 6	04/01/0 6	14.95	7.18	2.64	0.72	3.82	4,000	3,200	2,560	2,048	1,638	24,462	19,570	15,656	12,525	10,020	35,379
IN SEARCH OF ANCIENT ALASKA 6	04/01/0 6	12.95	6.22	3.00	0.62	2.59	3,800	3,040	2,432	1,946	1,556	15,274	12,219	9,775	7,820	6,256	22,836
ONE TOUGH MOTHER 5	03/01/0 5	19.95	9.38	4.70	0.94	3.74	1,975	1,121	897	717	574	9,859	7,887	6,310	5,048	4,038	13,990
BRADFORD WASHBURN 5	03/01/0 5	27.95	13.14	5.42	1.31	6.41	628	502	402	322	257	7,392	4,196	3,357	2,685	2,148	9,318
BUFFALO DREAMS - SB 9	10/01/9 9	9.95	4.68	1.61	0.65	2.41	2,555	2,619	2,682	2,746	2,810	4,023	3,218	2,575	2,060	1,648	20,724
BUFFALO DREAMS 9	10/01/9 9	16.95	7.97	2.19	1.12	4.67	101	80	64	51	41	6,159	6,313	6,467	6,620	6,774	1,087
SHARKABET 2	02/01/0 2	16.95	7.97	1.82	1.12	5.04	999	800	640	512	409	469	375	300	240	192	11,659
SHARKABET 2	02/01/0 2	8.95	4.21	2.19	0.59	1.43	3,236	2,779	2,322	1,865	1,408	5,034	4,027	3,221	2,577	2,062	11,357
OLLIE JOLLY, RODEO CLOWN HB 2	09/01/0 2	15.95	7.50	1.64	1.05	4.80	126	101	81	65	52	4,626	3,973	3,319	2,666	2,013	1,407

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
OLLIE JOLLY (SB), RODEO CLOWN	08/01/02	8.95	4.21	0.77	0.59	2.85	230	184	147	118	94	655	524	419	335	268
LITTLE RED (SB) SNAPPERHO	05/01/03	8.95	4.21	1.17	0.50	2.53	1,986	1,588	1,271	1,017	813	5,027	4,022	3,217	2,574	2,059
LITTLE RED (HB) SNAPPERHO	05/01/03	15.95	7.50	1.38	0.90	5.22	735	588	471	376	301	3,836	3,069	2,455	1,964	1,571
SALT & PEPPER/PIKE PLACE SB	07/01/04	8.95	4.21	1.42	0.46	2.32	1,669	1,335	1,068	855	684	3,878	3,103	2,482	1,986	1,589
SALT & PEPPER/PIKE PLACE	07/01/04	15.95	7.50	4.28	0.82	2.39	471	377	302	241	193	1,128	902	722	577	462
ANIMAL IN ME SB	07/01/05	8.95	4.21	1.37	0.50	2.33	2,422	1,668	1,334	1,068	854	5,647	3,889	3,111	2,489	1,991
ANIMAL IN ME HB	07/01/05	15.95	7.50	4.31	0.90	2.29	2,422	1,668	1,334	1,068	854	5,551	3,823	3,058	2,447	1,957
WASHINGTON'S HISTORY-PG	05/01/03	12.95	6.09	1.82	0.73	3.53	1,121	897	717	574	459	3,962	3,169	2,536	2,028	1,623
ARIZONA ALMANAC 1ST ED	10/01/00	12.95	6.09	0.88	0.73	4.48	451	361	288	231	185	2,019	1,615	1,292	1,034	827
WASHINGTON ALMANAC 1ST ED	11/01/99	12.95	6.09	0.86	0.73	4.50	1,067	1,192	1,317	1,442	1,567	4,797	5,358	5,920	6,482	7,044
GREAT ROCKY MTN NATURE FACTBOO	05/01/99	14.95	7.03	0.95	0.84	5.24	183	147	117	94	75	959	767	614	491	393
GREAT NW (REV) NATURE FACTBOOK	05/01/99	14.95	7.03	0.92	0.84	5.27	181	144	116	92	74	951	761	608	487	389
COLORADO ALMANAC 1ST EDITION	09/01/01	12.95	6.09	1.20	0.73	4.15	369	295	236	189	151	1,532	1,225	980	784	627
HEAVEN ON A HALF SHELL	03/01/01	21.95	10.32	2.59	0.39	7.33	179	144	115	92	74	1,316	1,053	842	674	539
OREGON ALMANAC 1ST ED	09/01/00	12.95	6.09	0.90	0.73	4.46	535	428	1,072	1,196	1,320	2,385	1,908	4,781	5,335	5,889
HOMEGROWN COOKBOOK/CRAB	10/01/02	14.95	7.03	2.52	0.70	3.81	1,291	1,033	826	661	529	4,915	3,932	3,146	2,517	2,013
EXPLODING WHALE	10/01/03	16.95	7.97	2.25	1.19	4.52	1,288	1,030	824	659	528	5,821	4,657	3,726	2,980	2,384
STONE FRUIT	06/01/03	14.95	7.03	2.19	0.70	4.14	1,121	897	717	574	459	4,636	3,709	2,967	2,374	1,899
PORTLAND CONFIDENTIAL	09/01/04	15.95	7.50	1.48	0.90	5.12	1,975	1,121	897	717	574	10,112	5,739	4,592	3,673	2,939
HOMEGROWN SERIES/MUSHROOMS	07/01/04	14.95	7.03	2.25	0.70	4.07	1,975	1,121	897	717	574	8,042	4,565	3,652	2,921	2,337
DUNGENESS CRABS/BLKBERRY COBBLERS	05/01/04	17.95	8.44	3.37	1.01	4.05	1,975	1,121	897	717	574	8,005	4,544	3,635	2,908	2,326
TRUE STORIES OF BEAR ATTACKS	02/01/04	14.95	7.03	1.46	0.70	4.87	1,975	1,121	897	717	574	9,614	5,457	4,365	3,492	2,794

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GRANT'S GETAWAYS II	06/01/03	19.95	9.38	2.01	1.60	5.77	689	551	441	353	282	3,981	3,184	2,548	2,038	1,630	9,220
STREET SMART	09/01/05	14.95	7.03	1.86	0.70	4.47	2,829	1,975	1,121	897	717	12,637	8,822	5,007	4,006	3,205	24,135
NATURALIST	06/01/05	16.95	7.97	2.85	0.80	4.32	2,829	1,975	1,121	897	717	12,229	8,538	4,846	3,877	3,101	23,357
THE LEAST OF THESE	04/01/05	14.95	7.03	3.42	0.70	2.91	2,829	1,975	1,121	897	717	8,223	5,741	3,259	2,607	2,085	15,706
HOMEGROWN SERIES/SALMON	10/01/00	50.00	24.55	10.64	3.25	10.66	717	574	459	367	294	7,647	6,117	4,894	3,915	3,132	17,712
PRIMAL FORCES	06/01/00	39.95	19.62	5.91	2.00	11.70	668	535	428	342	274	7,821	6,257	5,006	4,005	3,204	18,117
GEORGIA	06/01/00	19.95	9.80	4.10	1.00	4.70	519	415	332	266	213	2,439	1,951	1,561	1,249	999	5,649
PORTLAND FROM THE AIR	05/01/00	14.95	7.34	3.69	0.93	2.71	551	441	352	282	226	1,493	1,195	956	765	612	3,459
PUGET SOUND: SEA BETWEEN THE M	08/01/09	24.95	12.25	5.60	2.00	4.66	868	694	555	444	355	4,040	3,232	2,585	2,068	1,655	9,357
MOUNTAINS OF COLORADO	08/01/09	19.95	9.80	4.80	1.20	3.80	301	241	193	154	123	1,143	915	732	585	468	2,648
OREGON GOLF	07/01/09	39.95	19.62	8.89	2.00	8.73	2,080	1,897	1,714	1,531	1,348	18,161	16,563	14,965	13,367	11,769	49,878
CALIFORNIA (PUB 1999)	05/01/09	39.95	19.62	7.06	1.50	11.06	706	564	452	361	289	7,803	6,243	4,994	3,995	3,196	18,075
WASHINGTON II	05/01/09	39.95	19.62	7.16	1.50	10.96	459	367	294	235	188	5,032	4,025	3,220	2,576	2,061	11,655
ALASKA FROM THE AIR	04/01/09	39.95	19.62	6.24	1.80	11.58	1,196	957	766	613	490	13,855	11,084	8,867	7,094	5,675	32,093
KENTUCKY III	02/01/09	29.95	14.71	5.76	0.00	8.95	1,000	800	640	512	410	8,945	7,156	5,725	4,580	3,664	20,721
FLORIDA	12/01/08	29.95	14.71	5.73	2.40	6.58	581	465	372	298	238	3,824	3,059	2,447	1,958	1,566	8,857
WISCONSIN (REVISED)	10/01/08	24.95	12.25	6.46	1.25	4.54	1,156	1,292	1,429	1,566	1,703	5,250	5,871	6,492	7,113	7,734	20,348
BISON	07/01/08	19.95	9.80	5.97	0.98	2.84	558	447	357	286	229	1,587	1,270	1,016	813	650	3,676
OREGON MY OREGON	06/01/08	10.95	5.38	2.36	0.00	3.02	142	114	91	73	58	430	344	275	220	176	997
CRUISE JOURNAL - (TRD)	03/01/08	27.00	13.26	4.04	1.62	7.60	365	292	234	187	150	2,774	2,219	1,775	1,420	1,136	6,426
OKLAHOMA CROSSROADS	10/01/07	39.95	19.62	5.33	3.20	11.09	1,107	886	708	567	453	12,275	9,820	7,856	6,285	5,028	28,433
HAWAII (NEW)	10/01/07	39.95	19.62	7.61	3.20	8.81	349	279	223	178	143	3,070	2,456	1,965	1,572	1,257	7,111
IDAHO IMPRESSIONS	08/01/07	50.00	24.55	8.11	1.85	14.59	253	203	162	130	104	3,697	2,958	2,366	1,893	1,514	8,564
ROCKIES																	

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE											
							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
CROSSING ALASKA (HB)	05/01/97	42.50	20.87	7.10	2.92	10.85	141	113	90	72	58	1,527	1,222	977	782	626	3,537
AK'S INSIDE PASSAGE (HB)	03/01/97	39.95	19.62	7.44	3.20	8.98	2,306	1,918	1,531	1,143	915	20,703	17,224	13,746	10,267	8,214	48,451
SAN FRANCISCO (HB)	10/01/96	34.95	17.16	6.84	2.80	7.53	388	310	248	199	159	2,918	2,335	1,868	1,494	1,195	6,760
ALASKA'S WILDLIFE (HB)	07/01/96	39.95	19.62	9.35	3.20	7.07	451	361	289	231	185	3,189	2,551	2,041	1,633	1,306	7,386
MP-OREGON COAST (HB)	05/01/96	27.95	13.72	5.53	1.05	7.15	253	202	162	129	103	1,806	1,445	1,156	925	740	4,183
HAZELNUTS & MORE COOKBOOK (HB)	11/01/95	19.95	9.80	4.97	1.18	3.65	243	194	155	124	99	886	709	567	454	363	2,053
AMERICA	07/01/95	50.00	24.55	9.65	4.00	10.90	1,143	915	732	585	468	12,468	9,975	7,980	6,384	5,107	28,881
TEXAS	05/01/95	39.95	19.62	6.89	3.20	9.53	1,947	1,558	1,246	997	798	18,550	14,840	11,872	9,498	7,598	42,969
ALASKA (HB)	01/01/95	39.95	19.62	8.23	3.20	8.19	3,247	3,039	2,832	2,624	2,417	26,584	24,885	23,186	21,487	19,788	76,517
OKLAHOMA II	09/01/94	39.95	19.62	11.18	3.20	5.24	452	362	289	232	185	2,368	1,895	1,516	1,213	970	5,486
NATIONAL PARKS OF AMERICA	08/01/93	50.00	24.55	9.71	4.00	10.84	1,228	983	786	629	503	13,313	10,650	8,520	6,816	5,453	30,837
THYME & THE RIVER TOO CKB	08/01/93	22.95	11.27	4.99	1.00	5.28	242	194	155	124	99	1,278	1,023	818	655	524	2,961
MICHIGAN	06/01/93	39.95	19.62	8.07	3.20	8.35	1,124	899	719	576	460	9,384	7,507	6,006	4,805	3,844	21,737
WIND ON THE WAVES	05/01/92	19.95	9.80	6.79	1.00	2.01	1,368	1,618	1,869	2,119	2,369	2,753	3,256	3,760	4,263	4,766	11,642
NEW MEXICO & RIO GRANDE	05/01/92	27.50	13.50	6.95	1.38	5.18	675	540	432	345	276	3,496	2,797	2,237	1,790	1,432	8,097
CARIBBEAN	09/01/91	39.95	19.62	10.36	3.20	6.06	280	224	179	143	115	1,699	1,360	1,088	870	696	3,936
ARIZONA	11/01/90	39.95	19.62	8.19	3.20	8.23	384	307	246	196	157	3,159	2,528	2,022	1,618	1,294	7,318
SWEDEN	09/01/90	39.95	19.62	10.21	3.20	6.21	172	138	110	88	70	1,068	854	683	547	437	2,473
UTAH	08/01/90	39.95	19.62	9.03	3.20	7.39	697	558	446	357	286	5,155	4,124	3,299	2,639	2,111	11,941
KENTUCKY II	10/01/89	39.95	19.62	7.26	2.00	10.36	344	275	220	176	141	3,562	2,850	2,280	1,824	1,459	8,251
CONNECTICUT	05/01/89	39.95	19.62	7.63	3.20	8.79	1,054	843	674	539	432	9,259	7,407	5,926	4,741	3,793	21,447
BUSH PILOTS OF ALASKA	05/01/89	39.95	19.62	7.11	2.60	9.91	489	391	313	251	200	4,848	3,879	3,103	2,482	1,986	11,230
OREGON III	04/01/87	29.95	14.71	7.77	2.40	4.54	662	530	424	339	271	3,008	2,407	1,925	1,540	1,232	6,968

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	PUB	LIST	DISC	PROD	RLTY	INCOM E PER TITLE	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
NEVADA	09/01/01	39.95	19.62	6.56	2.00	11.06	446	356	285	228	183	4,928	3,942	3,154	2,523	2,018
BIG SUR AND BEYOND	09/01/01	24.95	12.25	3.08	1.25	7.92	606	484	388	310	248	4,799	3,839	3,072	2,457	1,966
HEAVEN'S WINDOW	08/01/01	15.95	7.83	2.50	0.80	4.53	217	174	139	111	89	984	787	630	504	403
MONTEREY PENINSULA	05/01/01	35.00	17.19	5.14	1.75	10.29	963	770	616	493	394	9,912	7,930	6,344	5,075	4,060
COLORADO	05/01/01	39.95	19.62	6.76	2.00	10.86	680	544	435	348	279	7,384	5,907	4,726	3,781	3,025
THE OREGON STORY	09/01/00	9.95	4.89	3.86	0.49	0.54	1,921	2,472	3,023	3,573	4,124	1,039	1,337	1,635	1,933	2,231
PLATEAU LIGHT	09/01/98	39.95	19.62	8.73	2.00	8.89	315	252	202	161	129	2,803	2,242	1,794	1,435	1,148
COLORADO II	09/01/87	39.95	19.62	8.25	3.20	8.17	119	95	76	61	49	970	776	621	496	397
OREGON IV	09/01/02	39.95	19.62	7.11	1.96	10.54	1,122	898	718	575	460	11,832	9,466	7,573	6,058	4,846
CHEROKEE	09/01/02	29.95	14.71	6.41	1.50	6.80	707	566	453	362	290	4,809	3,847	3,078	2,462	1,970
ALASKA'S NATIVE WAYS	08/01/02	39.95	19.62	5.52	2.00	12.10	696	557	445	356	285	8,419	6,735	5,388	4,310	3,448
LEWIS & CLARK IN ORE COUNTRY	05/01/02	24.95	12.25	6.07	1.23	4.96	888	710	568	455	364	4,402	3,521	2,817	2,254	1,803
GOD BLESS AMERICANA	05/01/02	19.95	9.80	1.98	1.18	6.64	133	106	85	68	55	883	706	565	452	362
FALL COLORS ACROSS NORTH AMERICA	07/01/01	39.95	19.62	6.30	2.00	11.31	300	300	300	300	300	3,394	3,394	3,394	3,394	3,394
KENTUCKY	03/01/82	39.95	19.62	7.73	2.00	9.89	98	78	63	50	40	968	774	619	495	396
WINDSTONE	10/01/03	50.00	24.55	8.22	2.46	13.88	1,139	911	729	583	467	15,804	12,643	10,114	8,092	6,473
NORTH CAROLINA	09/01/03	39.95	19.62	6.62	1.67	11.33	1,327	1,061	849	679	543	15,025	12,020	9,616	7,693	6,154
LIGHTHOUSES: SENTINELS O MONTANA	05/01/03	34.95	17.16	6.71	1.46	9.00	1,507	1,206	964	772	617	13,558	10,846	8,677	6,941	5,553
TENNESSEE	04/01/03	39.95	19.62	7.23	1.96	10.42	1,533	1,226	981	785	628	15,980	12,784	10,227	8,182	6,545
SANTA BARBARA	09/01/04	39.95	19.62	7.43	1.67	10.52	682	546	437	349	280	7,178	5,742	4,594	3,675	2,940
THE LOWCOUNTRY HB	06/01/04	29.95	14.71	5.81	1.25	7.65	707	566	453	362	290	5,408	4,327	3,461	2,769	2,215
	04/01/04	29.95	14.71	3.94	1.47	9.30	486	389	311	249	199	4,522	3,617	2,894	2,315	1,852

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							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
GOLDEN EAGLE	04/01/04	29.95	14.71	2.52	1.47	10.71	60	48	48	48	48	643	514	514	514	514	1,771
CHAOS TO COSMOS:SPACE ODYSSEY HB	06/01/03	29.95	14.71	4.96	1.47	8.27	309	247	198	158	127	2,556	2,045	1,636	1,309	1,047	5,921
WASHINGTON WINE	06/01/06	18.95	9.30	4.74	0.93	3.63	4,000	3,200	2,560	2,048	1,638	14,536	11,629	9,303	7,442	5,954	33,670
OUR NATIONAL PARKS	11/01/05	50.00	24.55	12.95	2.46	9.15	3,681	2,607	1,533	1,226	981	33,670	23,846	14,022	11,218	8,974	65,482
MOUNT HOOD	10/01/05	39.95	19.62	4.74	1.96	12.91	3,681	2,607	1,533	1,226	981	47,525	33,659	19,792	15,834	12,667	92,427
IDITAROD GLORY	09/01/05	39.95	19.62	7.60	1.96	10.05	3,681	2,607	1,533	1,226	981	37,008	26,211	15,413	12,330	9,864	71,974
TWO IN A RED CANOE	08/01/05	18.95	9.30	3.60	0.93	4.77	3,681	2,607	1,533	1,226	981	17,558	12,435	7,312	5,850	4,680	34,148
DESERT WATER	06/01/05	29.95	14.71	6.86	1.47	6.38	3,681	2,607	1,533	1,226	981	23,470	16,622	9,774	7,819	6,256	45,644
ARIZONA	05/01/07	39.95	19.62	8.00	1.96	9.65	5,000	4,000	3,200	2,560	2,048	48,270	38,616	30,892	24,714	19,771	111,808
TRAIL OF TEARS	04/10/07	29.95	14.71	8.00	1.47	5.23	4,000	3,200	2,560	2,048	1,638	20,940	16,752	13,401	10,721	8,577	48,503
THE PERFECT CURL	04/01/07	29.95	14.71	7.00	1.47	6.23	4,000	3,200	2,560	2,048	1,638	24,940	19,952	15,961	12,769	10,215	57,768
OKLAHOMA III	10/01/06	39.95	19.62	8.00	1.96	9.65	4,000	3,200	2,560	2,048	1,638	38,616	30,892	24,714	19,771	15,817	89,446
MORE WILD CRITTERS	06/01/94	15.95	7.83	3.38	1.25	3.20	363	291	233	1,110	1,227	1,164	931	745	3,555	3,931	5,899
PORTRAIT OF HAWAII HB	02/01/00	19.95	9.80	5.08	0.77	3.95	122	97	78	62	50	481	385	308	246	197	1,114
PORTRAIT OF HAWAII	01/01/00	12.95	6.36	2.29	0.50	3.57	451	361	289	231	185	1,612	1,290	1,032	825	660	3,734
PORTRAIT OF UTAH	02/01/99	12.95	6.36	1.97	0.50	3.89	722	577	462	369	296	2,807	2,245	1,796	1,437	1,150	6,501
PORTRAIT OF AK'S WILDLIFE	02/01/98	12.95	6.36	3.30	0.50	2.56	1,868	1,620	1,371	1,123	898	4,776	4,140	3,505	2,870	2,296	11,968
PORTRAIT AK'S INSIDE PASSAGE	03/01/97	12.95	6.36	2.34	0.50	3.52	4,463	4,225	3,987	3,749	3,511	15,704	14,866	14,029	13,191	12,354	46,109
PORTRAIT OF ARIZONA	09/01/95	12.95	6.36	1.90	0.50	3.96	266	212	170	136	109	1,052	842	673	539	431	2,437
PORTRAIT OF THE OZARKS	05/01/95	12.95	6.36	2.03	0.50	3.83	529	423	338	271	217	2,026	1,621	1,297	1,037	830	4,693
PORTRAIT OF ALASKA (REVISED)	04/01/92	12.95	6.36	2.94	0.00	3.42	3,206	2,887	2,567	2,247	1,927	10,967	9,874	8,780	7,686	6,593	29,417
PORTRAIT OF OREGON (REV)	01/01/80	12.95	6.36	3.15	0.19	3.01	1,215	972	778	622	498	3,663	2,930	2,344	1,875	1,500	8,484

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							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
PORTRAIT OF CARIBBEAN	01/01/95	12.95	6.36	1.83	0.50	4.03	94	75	60	48	48	379	303	242	194	895	
PORTRAIT OF PANAMA CANAL	09/01/03	16.95	8.32	2.20	0.83	5.29	1,505	1,204	963	771	616	7,956	6,365	5,092	4,073	3,259	
NORTH CAROLINA: (POS) PORTRAI	12/08/04	14.95	7.34	2.91	0.73	3.70	2,165	1,505	1,204	963	771	8,009	5,568	4,454	3,563	2,851	
COLORADO: (POS) PORTRAIT OF A	12/08/04	14.95	7.34	4.47	0.73	2.13	2,165	1,505	1,204	963	771	4,617	3,209	2,567	2,054	1,643	
CALIFORNIA: (POS) PORTRAIT OF	12/08/04	14.95	7.34	4.57	0.73	2.04	2,165	1,505	1,204	963	771	4,417	3,071	2,457	1,965	1,572	
WASHINGTON DC: PORTRAIT OF A CITY	05/01/05	14.95	7.34	4.51	0.00	2.83	2,825	2,165	1,505	1,204	963	7,999	6,130	4,261	3,409	2,727	
OREGON: PORTRAIT OF A STATE	05/01/05	14.95	7.34	4.70	0.73	1.90	2,825	2,165	1,505	1,204	963	5,380	4,123	2,866	2,293	1,834	
NEW YORK: PORTRAIT OF A CITY	09/01/06	14.95	7.34	4.00	0.00	3.34	3,500	2,825	2,165	1,505	1,204	11,692	9,437	7,232	5,027	4,022	
MICHIGAN: PORTRAIT OF A STATE	09/01/06	14.95	7.34	4.00	0.73	2.61	3,500	2,825	2,165	1,505	1,204	9,122	7,363	5,643	3,923	3,138	
NEW MEXICO: PORTRAIT OF A STATE	09/01/06	14.95	7.34	4.00	0.73	2.61	3,500	2,825	2,165	1,505	1,204	9,122	7,363	5,643	3,923	3,138	
FLORIDA: PORTRAIT OF A STATE	08/14/06	14.95	7.34	4.00	0.00	3.34	3,500	2,825	2,165	1,505	1,204	11,692	9,437	7,232	5,027	4,022	
LAS VEGAS: PORTRAIT OF A CITY	06/09/06	14.95	7.34	4.00	0.73	2.61	3,500	2,825	2,165	1,505	1,204	9,122	7,363	5,643	3,923	3,138	
ALASKA: PORTRAIT OF A STATE	06/09/06	14.95	7.34	4.00	0.00	3.34	3,500	2,825	2,165	1,505	1,204	11,692	9,437	7,232	5,027	4,022	
CHICAGO: PORTRAIT OF A CITY	05/10/06	14.95	7.34	4.12	0.00	3.22	3,500	2,825	2,165	1,505	1,204	11,272	9,098	6,972	4,847	3,877	
WASHINGTON: PORTRAIT OF A STATE	04/01/06	14.95	7.34	4.00	0.73	2.61	3,500	2,825	2,165	1,505	1,204	9,122	7,363	5,643	3,923	3,138	
NEW ENGLAND: PORTRAI OF A PLACE	04/01/06	14.95	7.34	4.00	0.73	2.61	3,500	2,825	2,165	1,505	1,204	9,122	7,363	5,643	3,923	3,138	
CARIBOU: WANDERER OF THE TUNDR	06/01/00	9.95	4.89	2.01	0.60	2.28	472	378	302	242	193	1,076	861	689	551	441	
ROCK ART (SB)	05/01/99	21.95	10.78	4.56	1.43	4.79	750	600	480	384	307	3,590	2,872	2,297	1,838	1,470	
MP-OREGON COAST (SB)	05/01/95	19.95	9.80	2.90	0.75	6.15	614	491	393	314	251	3,774	3,019	2,416	1,932	1,546	
GRANT'S GETAWAYS	04/01/01	18.95	9.30	1.90	1.02	6.39	681	544	436	348	279	4,346	3,477	2,781	2,225	1,780	

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							2007	2008	2009	2010	2011	2007	2008	2009	2010	2011	
SAN FRANCISCO'S GOLDEN GATE PARK	04/01/01	12.95	6.36	1.46	0.70	4.20	254	203	162	130	104		851			436	2,465
SEATTLE FROM THE AIR	10/01/02	19.95	9.80	4.69	0.49	4.62	351	281	225	180	144	1,064	1,297	681	545	664	3,755
ARCTIC DANCE SB	05/01/02	19.95	9.80	4.02	1.08	4.69	4,037	4,847	5,658	6,469	7,279	18,947	22,753	26,558	30,363	34,169	81,995
ARCTIC DANCE HB	05/01/02	29.95	14.71	4.29	1.62	8.80	328	262	210	1,102	1,220	2,887	2,310	1,848	9,702	10,742	15,568
NEW ENGLAND COAST (SB)	04/01/01	19.95	9.80	3.65	1.08	5.07	100	80	64	51	41	506	404			207	1,171
SIMPLE AND DELICIOUS	10/01/02	24.95	12.25	3.15	1.23	7.88	93	74	60	48	48	733	586	469	375	375	1,733
THE LOWCOUNTRY SB	04/01/04	19.95	9.80	2.49	0.98	6.32	1,200	960	768	614	492	7,590	6,072	4,858	3,886	3,109	17,581
GOLDEN EAGLE SB	04/01/04	19.95	9.80	2.22	0.98	6.59	176	141	113	90	72	1,161	929	743	594	475	2,689
WILDFLOWERS ACROSS TEXAS SB	03/01/04	19.95	9.80	7.73	0.83	1.24	1,200	960	768	614	492	1,483	1,186	949	759	607	3,435
CHAOS TO (SB)	06/01/03	21.95	10.78	3.12	1.08	6.58	424	339	272	217	174	2,235	2,235			1,144	6,471
COSMOS SEATTLE	03/01/07	34.95	17.16	8.00	1.72	7.44	5,000	4,000	3,200	2,560	2,048	2,794	29,778	1,788	1,430	15,246	86,218
												37,222		23,822	19,058		
TOTAL							906,531	659,853	609,487	570,813	543,318	1,912,911	1,556,790	1,285,874	1,113,509	972,773	4,649,512
												4,650,000	NPV OF PREPRESS CASH FLOW NET OF UNIT COST				
												16.6%	DISCOUNT RATE				

Response to Ques. B22
Page 28 of 34

**GRAPHIC ARTS CENTER PUBLISHING
COMPANY****EXHIBIT II**ESTIMATION OF WEIGHTED AVERAGE
COST OF CAPITAL
AS OF JUNE 7, 2006
DOLLARS IN MILLIONS**Company Data**

	Ticker Symbol	Market value of equity (1)	Total interest bearing debt (2)	Total invested capital	Percentage of debt	Percentage of equity	Unlevered beta (2)
Bloomsbury Publishing plc	LSE: BMY	440.9	-	440.9	0.0%	100.0%	0.3x
Courier Corp.	NasdaqNM:CRRC	474.3	0.5	474.8	0.1%	99.9%	1.1x
Lombardi Media Corp.	CDNX: LC	4.7	2.2	6.8	31.7%	68.3%	0.3x
ProQuest Co.	NYSE:PQE	353.6	575.4	929.0	61.9%	38.1%	0.8x
Quarto Group Inc.	LSE: QRT	64.2	65.6	129.8	50.5%	49.5%	0.6x
Reader's Digest Association Inc.	NYSE: RDA	1,392.5	553.1	1,945.6	28.4%	71.6%	1.1x
Scholastic Corp.	NasdaqNM:SCHL	1,106.2	352.8	1,459.0	24.2%	75.8%	0.6x
Thomas Nelson Inc.	NYSE: TNM	447.4	-	447.4	0.0%	100.0%	0.4x

Variables**Comments**

Subject Company Beta	β	0.65
Equity risk premium	R_{mp}	7.2%
Risk free rate	R_f	5.1%
Small Company Risk Premium	R_s	5.3%

Ibbotson & Chen, Yale
Center for Finance.
Rate equal to 10 year treasury rate as of
6/1/2006; Reuters.
Rate equal to 10 decile size
premium; SBBI, Ibbotson
Associates 2002 Yearbook.

Graphic Arts Center Publishing Company
Valuation Analysis

Unsystematic Risk Premium	α	10.0%	Qualitative adjustment based on company-specific/future performance estimate factors.
Pretax cost of debt	D_{pt}	9.3%	Pre-tax incremental borrowing rate based on GACPC Line of Credit
Estimated effective tax rate	T	38.0%	Average Tax Rate of Graphic Arts Center Publishing Co for 1999-2005
Percentage of equity financing	W_e	75.4%	
Percentage of debt financing	W_d	24.6%	
After-Tax Cost of Equity	K_e	25.2%	$[(R_{mp} \times \beta) + R_f + R_s + \alpha]$
After-Tax Cost of Debt	K_d	5.8%	$[D_{pt} \times (1 - T)]$
WACC/ Discount Rate		20.4%	$[(W_e \times K_e) + (W_d \times K_d)]$

Notes:

(1) Stock prices as of 6/1/06. Shares outstanding based on data from company public filings.

(2) Source: Capital IQ, Company Information and Filings

All other data Capital IQ

Graphic Arts Center Publishing Company
Valuation Analysis

GRAPHIC ARTS CENTER PUBLISHING COMPANY**EXHIBIT III**

ORDERLY LIQUIDATION VALUE CALCULATION

AS OF JUNE 7, 2006

	Imprint	Category	Assortment	Title	Accelerated Sale	Total
Running Balance	\$ 4,315,450	\$ 2,891,352	\$ 1,937,206	\$ 639,278	\$ 210,962	\$ -
Percent Sold	33.0%	33.0%	67.0%	67.0%	100.0%	100.0%
Portion Sold	\$ 1,424,099	\$ 954,146	\$ 1,297,928	\$ 428,316	\$ 210,962	\$ 4,315,450
Discount Required	25.0%	30.0%	40.0%	50.0%	75.0%	35.5%
Sold for	\$ 1,068,074	\$ 667,902	\$ 778,757	\$ 214,158	\$ 52,740	\$ 2,781,631

Rounded

\$ 2,781,600

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS

1. Scope of Analysis – The valuation of any asset, business, or financial instrument is a matter of informed judgment. The accompanying valuation analysis has been prepared on the basis of information and assumptions set forth in the attached report, associated appendices, underlying work papers, and these Assumptions and Limiting Conditions.
2. Lack of Verification of Information Provided – We have relied on information supplied by the Company without audit or verification. We have assumed that all information furnished is complete, accurate, and reflects the subject company's and their representatives' good faith efforts to describe the status and prospects of the subject company as of the effective date of valuation from an operating and a financial point of view. As part of this engagement, we also may have relied on publicly available data from recognized sources, which has not been verified in all cases.
3. Use – This report is for the exclusive use of GACPC and no other party shall have the right to rely on any service or information provided by Gemini Partners, Inc. ("Gemini Partners" or "Gemini") on any portion of this engagement.
4. Report Distribution – Our report presentation was prepared solely for the purpose stated and should not be used for any other purpose. The report, and the recommendations and analyses contained therein, are intended to be relied upon solely by the client and no other third party. Except as specifically stated, neither our final report nor its contents are to be referred to or quoted, in whole or in part, in any registration statement, prospectus, public filing, loan agreement, or other agreement or document without our prior written consent. Our analysis and report presentation are not intended for general circulation or publication, nor are they to be reproduced or distributed to other third parties without our prior written consent.
5. Nature of Opinion – Neither our opinion nor our report is to be construed as a fairness opinion of an actual or proposed transaction, a solvency opinion, or an investment recommendation.
6. Subsequent Events – We are under no obligation to update this report presentation or to revise the valuation analysis due to events and transactions occurring subsequent to the effective date of valuation.
7. Changes – We reserve the right to recall all copies of this report to correct any errors or omissions.

8. Legal Matters – We assume no responsibility for legal matters including interpretations of either the law or contracts. We have made no investigation of the legal description or title to the subject property and/or subject asset(s) and have assumed that the owner(s) claim(s) to the property and/or asset(s) are valid. We have given no consideration to liens or encumbrances which may exist against the property and/or asset(s), except as specifically stated in the report presentation. We have assumed that the subject property and/or subject asset(s) are free and clear of liens and encumbrances unless otherwise stated, and that title is marketable unless otherwise indicated. Additionally, we assume that all required licenses, permits, and other similar documents are in full force and effect. We assume no responsibility for the acceptability of the valuation approaches used in our report presentation as legal evidence in any particular court or jurisdiction. The suitability of our report and opinion for any legal forum is a matter to be determined by the client and the client's legal advisor.
9. Testimony – Neither Gemini Partners nor any individual signing or associated with this report shall be required to give testimony or appear in court or other legal proceedings unless specific arrangements have been made in advance.

CERTIFICATION OF VALUE – PERSONAL PROPERTY

The undersigned certify that, to the best of our knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions and recommendations are impartial and unbiased, and are limited only by the attached Statement of Assumptions and Limiting Conditions.
3. The undersigned have no present or contemplated future interest in the subject company and have no bias or personal interest with respect to the parties involved in the engagement.
4. Neither our employment nor our compensation in connection with this engagement and report presentation is in any way contingent on the results reported, recommendations reached or the occurrence of a subsequent event directly related to the intended use of this analysis.
5. No individuals other than the undersigned or those acknowledged below and/or in the report prepared the analyses, values or recommendations set forth in this report.



Nathan Johnson
Principal, Gemini Partners, Inc.

Contributing professionals:

John Garofolo, Principal
Ryan Fisk, Analyst

GRAPHIC ARTS CENTER PUBLISHING COMPANY

Graphic Arts Center Publishing

DESKTOP MACHINERY & EQUIPMENT APPRAISAL

Orderly Liquidation Value and Fair Market Value as of June 5, 2006

Date of Report: June 9, 2006

VALUATION SUMMARY**Graphic Arts Center Publishing****PERSONAL PROPERTY**

	Orderly Liquidation Value	Fair Market Value
Effective Date: June 5, 2006		
Graphic Arts Center Publishing Lincoln & Allen Bindery 3033 NW Yeon Avenue Portland, Oregon	\$ 1,312,350	\$ 1,666,550
Graphic Arts Center Publishing Haagen Printing 420 E. Cota Street Santa Barbara, California	602,600	760,625
Total Appraised Values - Personal Property	<u>\$ 1,914,950</u>	<u>\$ 2,427,175</u>



300 Saunders Road Suite 200
Riverwoods, IL 60015

June 9, 2006

PRIVATE AND CONFIDENTIAL

Mr. Mike Hopkins
Graphic Arts Center Publishing
3033 NW Yeon Avenue
Portland, OR 97210

RE: DESKTOP MACHINERY & EQUIPMENT APPRAISAL - GRAPHIC ARTS CENTER PUBLISHING

Dear Mr. Hopkins:

DoveBid Valuation Services, Inc. (DVS) was retained by Graphic Arts Center Publishing to provide professional valuation services related to the machinery and equipment of Graphic Arts Center Publishing ("GACP" or "The Company") located at 420 E. Cota Street, Santa Barbara, California; and 3033 NW Yeon Avenue, Portland, Oregon. The purpose of our analysis was to provide a "Desktop" opinion of the Orderly Liquidation Value and Fair Market Value of the machinery and equipment as of June 5, 2006 (the Effective Date). The results of our analysis will be used for financial decision making/business decisions, et al.

Our analysis was prepared in conformity with and is subject to the requirements of the Uniform Standards of Professional Appraisal Practice (USPAP) adopted by the Appraisal Standards Board of the Appraisal Foundation; and/or the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers (ASA); and/or the Code of Ethics and Standards and Procedures of Professional Appraisal Practice of The Association of the Machinery and Equipment Appraisers (AMEA). Our report and analyses are subject to the attached **Statement of Assumptions and Limiting Conditions** set forth in **Appendix A**. Our report is considered to be a Summary Desktop Appraisal Report. We have retained supporting data, including source documents, analysis, research, and detailed calculations in our work files as required by USPAP.

DVS defines a "Desktop" appraisal as follows:

"Desktop" appraisal

A "Desktop" appraisal is a valuation that estimates the value of the assets that are the subject of the report without the appraiser having had the benefit of conducting a physical inspection of the assets.



300 Saunders Road Suite 200
Riverwoods, IL 60015

The scope of the "Desktop" appraisal involves the review of detailed information provided to DVS by Graphic Arts Center Publishing relative to the assets that are the subject of the valuation. This information includes, but may not be limited to, complete factual information relative to the assets including their age; manufacturers' name; model number; serial number; all relevant information pertaining to capacity and specifications; a statement of operating condition; maintenance; rebuild and/or retrofit history (when applicable); original cost information (when applicable); photographs (when available); and any other information deemed to be important by DVS or the Client. To the extent that the Client is not able to furnish an accurate statement of the operating condition of the asset, DVS will assume the assets to be in average working condition and maintained within industry standards.

Subject to the assumptions and limiting conditions set forth in an addendum to this report, it is our professional judgment that as of the effective date of June 5, 2006, the machinery and equipment has an estimated "Desktop" Orderly Liquidation Value of:

One Million Nine Hundred Fourteen Thousand Nine Hundred Fifty Dollars
\$1,914,950

Subject to the assumptions and limiting conditions set forth in an addendum to this report, it is our professional judgment that as of the effective date of June 5, 2006, the machinery and equipment has an estimated "Desktop" Fair Market Value of:

Two Million Four Hundred Twenty Seven Thousand One Hundred Seventy Five Dollars
\$2,427,175

The narrative appraisal report that follows sets forth the identification of the machinery and equipment appraised, pertinent facts relative to the data considered, the reasoning leading to the conclusions, the results of the investigation and analysis, and the assumptions and limiting conditions.

We appreciate the opportunity to provide Graphic Arts Center Publishing with professional valuation services.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard V. Wiorek".

Richard V. Wiorek, CEA
Senior Manager

A handwritten signature in black ink, appearing to read "Keith E. Holbrook".

Keith E. Holbrook
Senior Associate

VALUATION SUMMARY**TRANSMITTAL LETTER****EXECUTIVE SUMMARY**

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EXECUTIVE SUMMARY

This executive summary is provided as a convenience to the reader. A comprehensive review of the entire appraisal is necessary in order to understand all of the factors considered in the appraisal of the machinery and equipment.

Identification of the Personal Property

The personal property appraised in this report is located at Graphic Arts Center Publishing ("GACP" or "The Company"), 3033 NW Yeon Avenue, Portland, Oregon and 420 E. Cota Street, Santa Barbara, California. A detailed listing of the machinery and equipment is included in this report. The assets were the subjects of a previous "Desktop" appraisal conducted by DVS on November 01, 2005 and described in detail in an appraisal report having an effective date of November 16, 2005.

Purpose of the Appraisal and Definition(s) of Value

The purpose of the appraisal is to gather data relevant to the assets and provide a valuation that estimates the Orderly Liquidation Value and Fair Market Value of the assets. DVS defines Orderly Liquidation Value and Fair Market Value as follows:

Orderly Liquidation Value

"A professional opinion of the estimated most probable price expressed in terms of currency that the subject personal property could typically realize at a privately negotiated sale, properly advertised and professionally managed, by a seller obligated to sell over at least a six month time period, as of the effective date of this appraisal report. Further, the ability of the asset group to draw sufficient prospective buyers to ensure competitive offers is considered. All assets are to be sold on a piecemeal basis 'as is, where is' with the purchaser being responsible for removal of the assets at their own risk and expense. Any deletions or additions to the assets appraised could change the psychological and/or monetary appeal necessary to attain the value(s) estimated."

Fair Market Value

"A professional opinion of the estimated most probable price expressed in terms of currency to be realized for property in an exchange between a willing buyer and a willing seller, with equity to both, neither being under compulsion to buy or sell, and both parties fully aware of all relevant facts, as of the effective date of this appraisal report. Both the buyer and the seller acknowledge that the assets must be dismantled and removed at the buyer's expense."

Desktop Appraisal

A “Desktop” appraisal is a valuation that estimates the value of the assets that are the subject of the report without the appraiser having had the benefit of conducting a physical inspection of the assets.

The scope of the “Desktop” appraisal involves the review of detailed information provided to DVS by Graphic Arts Center Publishing relative to the assets that are the subject of the valuation. This information includes, but may not be limited to, complete factual information relative to the assets including their age; manufacturers’ name; model number; serial number; all relevant information pertaining to capacity and specifications; a statement of operating condition; maintenance; rebuild and/or retrofit history (when applicable); original cost information (when applicable); photographs (when available); and any other information deemed to be important by DVS or the Client. To the extent that the Client is not able to furnish an accurate statement of the operating condition of the asset, DVS will assume the assets to be in average working condition and maintained within industry standards.

Identification of the Client and Intended Use of the Appraisal

DVS has been authorized and contracted to conduct the appraisal of the personal property by Mr. Mike Hopkins for Graphic Arts Center Publishing (“Client”). The report is to be used by only the Client, and any third parties so identified to DVS by the Client as intended users, as the documentation necessary for financial decision-making regarding the value of the assets as secured collateral for a loan. No responsibility is accepted by DVS to any other party for the whole or any part of the contents of the report.

The appraisal has been developed and submitted in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP) adopted by the Appraisal Standards Board of the Appraisal Foundation; and/or the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers (ASA); and/or the Code of Ethics and Standards and Procedures of Professional Appraisal Practice of The Association of the Machinery and Equipment Appraisers (AMEA). This is a complete appraisal in a summary report format.

Effective Date of the Appraisal and Date of the Report

The effective date of the appraisal is June 05, 2006. This is the date DVS personnel completed the “Desktop” valuation of the assets.

APPROACHES TO VALUE

There are three basic valuation methods that are used to derive an indication of the value of the assets. These methods include the cost approach, sales comparison approach, and income approach to value.

Cost Approach

“A set of procedures in which an appraiser derives a value indication by estimating the current cost to reproduce or replace the personal property, deducting for all depreciation, physical deterioration, functional obsolescence, and external/economic obsolescence. The cost approach is derived from the principle of substitution that states, “a prudent buyer will not pay more for an asset than the cost of acquiring a substitute property of equivalent utility”

Sales Comparison Approach

“A set of procedures in which an appraiser derives a value indication by comparing the personal property being appraised to similar assets that have been sold recently, applying appropriate units of comparison, and making adjustments based on the elements of comparison to the sale prices of the comparable.”

Income Capitalization Approach

“A set of procedures in which an appraiser derives a value indication for income-producing personal property by converting anticipated benefits into value. This conversion is accomplished either by: (1) capitalizing a single year’s income expectancy or an annual average of several years’ income expectancies at a market derived capitalization rate or capitalization rate that reflects a specified income pattern, return on investment, and change in value of the investment; or (2) discounting the annual cash flows for the holding period and the reversion at a specified yield rate.”

VALUATION METHODOLOGY

To determine the Orderly Liquidation Value and Fair Market Value of the machinery and equipment, data was gathered, interpreted, and analyzed to select the appropriate valuation approach. During the course of this valuation, we conducted interviews with Company Management, collected and reviewed subject asset data and utilized recognized sources of industry information.

The sales comparison approach was the primary basis upon which the assets were appraised. Due to the nature of some of the machinery, market data were not always available from which to draw value indications. In these instances, the cost approach was considered and given some weight in the value conclusion.

The income approach was not utilized. This approach gives consideration to income-generating criteria, and is very limited in its application to the appraisal of machinery & equipment on a piecemeal basis. This is due to the difficulty in determining what portion of the total income and expense stream of a given plant would be attributable to a specific piece of equipment. This type of analysis is not appropriate to the scope of this appraisal.

Additionally, we gave consideration to the highest and best use of the machinery and equipment by analyzing the current use and alternative uses of the assets to encompass what is profitable, legally possible, and physically possible, considering the purpose and intended use of this valuation. It was concluded that the assets are currently being utilized and are valued at their highest and best use, which is to manufacture items or components for which the machinery and equipment was designed and built for.

EXTENT OF THE DATA COLLECTION PROCESS

DVS personnel conducted a “Desktop” valuation of the assets that are the subject of this appraisal. Therefore, a physical inspection has not been made, and the valuation has been based on descriptive information provided to DVS.

The scope of a “desktop” appraisal involves the review of information provided to DVS by the Client or other parties relative to the assets that are the subject of the valuation. This information may include, but may not be limited to, complete factual information relative to the assets including their age; manufacturers’ name; model number; serial number; all relevant information pertaining to capacity and specifications; a statement of operating condition; maintenance, rebuild and/or retrofit history (when applicable); original cost information (when applicable); photographs (when available); and any other information deemed to be important by DVS or the Client.

Additionally a “desktop” appraisal is developed without the appraiser having the benefit of inspecting the assets. Thus, assumptions have been made regarding the accuracy of the descriptive information provided and the actual existence and operability of the assets appraised. To the extent that the Client was not able to furnish an accurate statement of operating condition, DVS has assumed all assets to be in average condition & in working order unless supplied with information indicating otherwise.

The appraisal does not include a valuation of the raw materials, work-in-process, or finished goods inventories. The value of purchased repair parts or replacement parts has not been considered. No product line-dedicated tooling or computer software is valued in this report.

The valuation included consideration of transactions involving sales of similar assets, as well as their availability on the open market. The overall condition and quality of the machinery and equipment in relationship to the assets sold or available were also considered.

Research may have included a search of DVS's comparable sales database; conversations with original equipment manufacturers, manufacturers' representatives, used machinery and equipment dealers, and auctioneers and liquidators; and consideration of information obtained from other knowledgeable industry sources. Supply and demand factors, the overall condition of the market, and the number of potential purchasers in the market for similar assets were discussed when pertinent.

All of the information pertinent to the machinery and equipment was assembled and analyzed during the research process to determine the appropriate approach to value conclusions, based on the stated intended use of the appraisal. The value indicators were reconciled, and the most meaningful data was utilized in formulating the final value estimates.

STATEMENT OF OWNERSHIP

DVS is providing a "Desktop" appraisal of only the owned assets. Assets that Management of The Company indicated are leased or not owned have been excluded from the appraisal.

DVS has assumed that Graphic Arts Center Publishing has accurately represented the ownership interest in all of the personal property, and has not conducted a Uniform Commercial Code (UCC) search to determine the ownership. A search of this type is outside the scope of this appraisal assignment. It is recommended that any parties with or considering an interest in the assets independently confirm the ownership and determine what potential impact any encumbrances may have on their marketability and ultimate value.

GENERAL CONDITION OF THE ASSETS

The appraisal has been conducted on a "Desktop" basis, utilizing the detailed appraisal dated November 2005. For the purpose of this valuation, a physical inspection of the assets has not been performed. It has been assumed that the assets are in working order, unless otherwise specifically indicated. It is impossible for DVS to judge the current condition of the assets without relying on the accuracy of the representations made to DVS.

ENVIRONMENTAL CONSIDERATIONS

No allowance has been made nor has any consideration been given to the impact, if any, of environmental issues or those associated with the Occupational Safety and Health Administration (OSHA) that would have an effect on the salability and/or use of the equipment. Furthermore, compliance or non-compliance with regulatory agencies that may have jurisdiction in this area has not been considered.

It should be clearly understood that DVS is not an environmental consulting firm and is not qualified to recognize or test for hazardous substances or conditions. Furthermore, DVS is not qualified to identify or evaluate occupational safety hazards. It is recommended that any parties with or considering an interest in the assets contract with a qualified consulting firm to conduct any studies deemed necessary to ensure that any issues are properly addressed.

VALUATION CONSIDERATIONS

DVS has been authorized and contracted to update a "Desktop" valuation preformed in November 2005. With such a short time frame between valuations DVS has found through industry contacts and comparable sales that the market has changed very little. It appears that the market has somewhat stabilized over the past several months. With that being said, there is very little change in the overall value.

The orderly liquidation value and fair market value definitions require that the assets be removed at the buyer's expense. This removal value concept means that any expenditure made to facilitate installation of the equipment is forfeited. Examples of this include machinery pits, foundations, power distribution systems, and process air systems. Any value associated with these improvements will be totally lost in a removal concept sale. It should be noted that an orderly liquidation represents a duress, must-sell situation, but allows a more extended time frame to locate buyers than an auction proceeding. A fair market value considers an arm's length sale, with no compulsion on the part of the seller or buyer.

Potential purchasers also recognize that additional costs will be incurred to dismantle, rig, match mark, remove, transport, and reinstall the assets in another location. In some cases, these costs may outweigh the value of the equipment to a typical purchaser. Knowledgeable buyers will carefully consider de-installation and removal costs when determining the price they are willing to pay.

There are usually two types of buyers for the assets in the event they must be liquidated piecemeal. The first is an end user, who would purchase the machinery either to expand existing production capacity or to replace less productive equipment. Once the market of end users has been exhausted, the buyer pool usually becomes used machinery dealers or brokers. These are speculative purchasers, who acquire machinery in anticipation of its future resale. In addition to removal and transportation costs, dealers will consider their holding costs, including warehousing, any necessary repair or rebuild, marketing, and warranty expense, as well as profit motive in the amount they will pay.

The Kolbus Compact 2000-5 located at the Portland facility is a complete hard Cover production Line with book block prep and stacking capabilities. In a limited time frame a suitable buyer may not be found for the line in its entirety. It may be necessary to sell the equipment on a piecemeal basis. In speaking with industry contacts there is a chance that the items associated with this line may in fact sell for a higher dollar value if it is sold piecemeal. Other major items in Portland include the Kolbus KM470 and Muller Martini NB2-S, perfect binders. Kolbus and Muller Martini are two of the top manufactures in the industry and if the equipment was to be put on the market it is reasonable to assume that there would be significant interest. Other items appraised at this facility included; Polar-Mohr power paper cutters, (2) Muller Martini automatic book sewing machines, various book prep, bindery and miscellaneous plant support equipment.

It should be noted that the Company has added a state-of-the-art dampening system manufactured by Epic Products, to the five-color Heidelberg press located in the California facility. This a significant upgrade that could increase the value of the press, however in a stressed sale scenario, like an orderly liquidation you may not have the time to find a suitable buyer that has a use for this type of an upgrade. DVS has given added value to the press based on this upgrade but it is worth noting that in a fair market scenario where the assumption could be made that there is a willing buyer with knowledge of the press and its features, a higher value would most likely be realized. Other major equipment at this facility included; a Heidelberg MOZP-H two-color press, Polar-Mohr power paper cutters, as well as assorted pre-press, bindery and miscellaneous plant support equipment.

**Graphic Arts Center Publishing
Lincoln & Allen Bindery
3033 NW Yeon Avenue
Portland, Oregon**

DEPARTMENT VALUATION SUMMARY

**Graphic Arts Center Publishing
Lincoln & Allen Bindery
3033 NW Yeon Avenue
Portland, Oregon**

	Orderly Liquidation Value	Fair Market Value
Effective Date: June 5, 2006		
Binding Department	\$ 1,177,500	\$ 1,493,300
Throughout Building	59,850	75,950
Fulfillment Center Warehouse	51,000	66,550
Vehicles	6,500	8,250
Offices	17,500	22,500
Total Appraised Values - Graphic Arts Center Publishing Lincoln & Allen Bindery 3033 NW Yeon Avenue Portland, Oregon	<u>\$ 1,312,350</u>	<u>\$ 1,666,550</u>

Desktop Appraisal

**Graphic Arts Center Publishing
Lincoln & Allen Bindery
3033 NW Yeon Avenue
Portland, Oregon**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Binding Department</u>				
1	1-	Kolbus Model VGD Single Head Casemaker, S/N 183, (1976)	\$ 2,000	\$ 2,500
2	1-	Kolbus Model DA-36 Double Head Casemaker, S/N 1183, (1990); with Pre-Melter	35,000	43,500
3	1-	Kolbus Model GD Single Head Casemaker, S/N 628, (1974)	750	1,000
4	1-	Kolbus Model KB Tipping Machine, S/N 428, (1976); with Cold Glue System; Nordson Model 3500 Hot Melt Glue System, S/N 1BA32D; Nordson Model PS40 Power Supply; and Nordson Model PC40 Pattern Control	5,000	6,500
5	1-	Norton Spiel Model S-64 Tipping Machine, S/N 3652, (1978); with Cold Glue System; and Valco Model 4300 Hot Melt Glue System	7,000	9,000
6	1-	Norton Spiel Model S-64 Tipping Machine, S/N 3557, (1969); with Cold Glue System	5,000	6,500

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
7	1-	Muller Martini Model 3210 Book Sewing Machine, S/N 99.08687; with Muller Martini Model 3663 Automatic Feeder, S/N C227/C195	20,000	25,000
8	1-	Muller Martini Model 3210 Book Sewing Machine, S/N 99.11961; with Muller Martini Model 3663 Automatic Feeder, S/N C256/C234	20,000	25,000
9	1-	Muller Martini Model 201 15-Pocket Collator, S/N 106111	3,500	4,500
10	1-	Kolbus Model Compact 2000-5 45-Books Per Minute Hard Cover Book Production Line; To Include: (1) Kolbus Model AA370 Automatic Block Feeder, S/N 192, (1993) (1) Kolbus Model FM405 Automatic Nipper and Smasher, S/N 351, (1990) (1) Kolbus Model RB462 Automatic Book Back Gluer Dryer, S/N 458, (1990) (1) Kolbus Model FN400 Automatic Nipper, S/N 349, (1990) (1) Kolbus Model HD140 Automatic 3-Knife Trimmer, S/N 79, (1991) (1) Kolbus Model BFS24-C Rounder Backer, with Headbanding, Linning, Case Dewarping, and Hopper Feeder, S/N 1291, (1993) (1) Kolbus Model FE600 Automatic Building-In Machine, S/N 1148, (1993) (1) Kolbus Model DS390 Automatic Stacker, Diverter, and Buffer, S/N 254, (1993)	350,000	450,000

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
		(5) Sections Straight, 90 Degree, and 180 Degree Transnorm Conveyors		
		(1) Valco Model VC-450EC Cold Glue System		
		(1) Valco Model 4300 Hot Melt Glue System, S/N 9704-23		
		(1) Potdevin Model D30-79-1 30" Portable Dewarper, S/N D30-79- 1-100		
		(-) Miscellaneous Wood Tables; Guide Rails; Co-Pilot Operator Guidance System; Personal Computer System; Programmable Operator Consoles; etc.		
11	1-	Kensol Model K-50-D Foil Stamping Machine, S/N S297F; Bench Type; On Stand	500	750
12	1-	Kensol Model 65H Foil Stamping Machine, S/N T49NAX; Bench Type; On Stand	1,000	1,300
13	1-	Kolbus Model PE-48 Automatic Hot Foil Stamping & Embossing Machine, S/N 64, (1967)	5,000	6,500
14	1-	Smyth Model No. 18 Sewing Machine, S/N 176	500	650
15	1-	Potdevin Rotary Gluer, S/N Unknown	1,000	1,300
16	1-	Versamatic Single Wing Book Pasting Machine, S/N A-151	500	650
17	1-	Crawley Book Nipping Machine, S/N Unknown	250	300

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
18	1-	Crawley Model 62 Turning-In Machine, S/N 36-97	250	300
19	1-	Smyth Model No. 3 Cloth Cutter, S/N 1100	500	650
20	1-	Stahl Model B-30 30" x 45" Continuous Feed Paper Folder; To Include: (1) Stahl Model TFU-78/444-RF 4-Page Continuous Folder Section, S/N 28576-111185 (1) Stahl Model 2TFU-66/400 8-Page Rollaway Right Angle Folder, S/N 27229 (1) Stahl 16-Page Rollaway Right Angle Folder, S/N Unknown (1) Stahl 32-Page Rollaway Right Angle Folder, S/N 29023-114027 (1) Stahl Automatic Stacker, S/N 29011-112192 (1) Stahl Belt Stacker, S/N 28576 (-) Gate Fold Attachment; Trim-Out Attachment; Twin lay Attachment; Stahl Model SBP86 Batch Counter; and Becker Vacuum Pump	17,500	22,500
21	1-	Stahl Model B-30 30" x 45" Continuous Feed Paper Folder; To Include: (1) Stahl Model TFU-78/444-RF 4-Page Continuous Folder Section, S/N 27229 (1) Stahl 8-Page Rollaway Right Angle Folder, S/N 28576-111185 (1) Stahl 16-Page Rollaway Right Angle Folder, S/N 28576-111185 (1) Stahl Belt Stacker, S/N 27229 (-) Stahl Batch Counter; and Becker Vacuum Pump	15,000	20,000

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Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
22	1-	Stahl Model B-22 22" x 36" Continuous Feed Paper Folder; To Include: (1) Stahl Model TF-56/444-RF.2 Parallel Folder Section, S/N 39344-164147 (1) Stahl 8-Page Folder Section, S/N 39344 (1) Stahl Belt Stacker, S/N 39344	7,500	10,000
23	1-	Polar-Mohr Model 115 EMC-MON 45- 1/2" Programmable Paper Cutter, S/N 6031053, (1990); with (2) Air Tables; and Monitor	22,500	30,000
24	1-	Polar-Mohr Model 115 EMC-MON 45- 1/2" Programmable Paper Cutter, S/N 5531439, (1985); with Monitor	17,500	22,500
25	1-	Polar-Mohr Model RAB5 45" x 35" Paper Jogger, S/N 6081258, (1990)	7,500	10,000
26	2-	Polar-Mohr Model L-1000-W-6 1,000-Kg. Paper Lifts, S/N 6072406; and S/N 6172063, (1990) Each Value: \$3,500/\$4,500	7,000	9,000
27	5-	3M Model 200A Adjustable Case Sealers, S/N 1689; S/N 1883; S/N 1882; S/N 1863; and S/N 1879 Each Value: \$600/\$750	3,000	3,750
28	1-	Challenge Model SCM Corner Rounder, S/N 1989	2,000	2,500
29	1-	Interlake Model S3A 3/4" Wire Stitcher, S/N 4656, (1983)	500	650
30	1-	Singer Model 144A305 Single Needle Long Arm Straight-Stitch Sewing Machine, S/N SS-74-61; with Saddle	300	400

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
31	1-	Sulby Model Mark II Auto-Minabinda Perfect Binder, S/N B-10589	2,500	3,250
32	1-	Poly Pack Model IL-24H Film Bundling Wrapper, S/N 2548; with 24" x 24" x 48" Heat Tunnel; and Guillotine Cutter	17,500	22,500
33	1-	Shanklin Model F-5A 24" Automatic Shrink Wrapping Machine, S/N F00108; with Shanklin Model T-71 22" x 9" x 60" Heat Shrink Tunnel, S/N T-00247; In-Feed Conveyor; Guillotine Cutter; and PLC Control	27,500	35,000
34	1-	Harris Rima Model RS-12 9" Portable Counter Stacker, S/N 20230	7,000	9,000
35	1-	Muller Martini Model Normbinder NB2-S 20-Clamp Perfect Binder, S/N 99.17948; To Include: (1) Muller Martini Model 3001/2-S SF Cover Feeder, S/N 99.17948-C-660 (1) Muller Martini Backbone Cut-Off Station; 2-Spindle Roughing Station; 40-Gallon Pre-Melter; and Exhaust System (1) Muller Martini 18-Pocket Gathering Station (1) Muller Martini Model 256-S 6-Pocket Gathering Station (1) Opticontrol Model 4-60 Signature Recognition System (1) Muller Martini Model 3620 Conveyor System with Escape Gate (1) Muller Martini Alpine Model 3670 3-Knife Trimmer, S/N 99.15510 (1) Harris Rima Model RS-3310 13" Counter Stacker, S/N 331914-10 with Dual Air Tables	240,000	300,000

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
		(1) Nordson Model PM-150 Pre-Melt Unit with Level Control; Nordson 3500 Series Side Glue Pot with Guns and Controller		
36	1-	Kolbus Model KM470 Otabinder 27-Clamp Perfect Binder, S/N 156, (1991); To Include: (1) Kolbus Model ZU801 18-Pocket Gathering Station, S/N 245, (1991), with Hand Feed Station (1) Opticontrol Model OSC4-60 Signature Recognition System (1) Transnorm Conveyor System with Escape Gate (1) Kolbus Model HD150 3-Knife Trimmer, S/N 247, (1991) (1) Harris Rima Model RS-3310 13" Counter Stacker, S/N 332530-10, with Dual Air Tables (1) Nordson Model 5507 PUR Unloading System, S/N AN99031738; with Kolbus PUR Spine Gluing Unit; and Nordson Model 3500 Glue System	320,000	400,000
37	2-	Moffett Bench Type Page Pull Testers, S/N 296251193; and S/N 2603B Each Value: \$100/\$125	200	250
38	1-	Moffett Bench Type Page Pull Tester, S/N 2683B2	500	650
39	1-	Sutherland Bench Type Ink Rub Tester, S/N P3639R	250	300
40	1-	NuArc Model Jet Line RR41 Line-Up Table, S/N 46C66-15	250	300
41	1-	Challenge Model MS-10 Multi Spindle Paper Drill, S/N 26149; (Not In Service)	1,000	1,300

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Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
42	1-	Nordson Portable Glue Applicator, S/N 727528; with (2) Controller Activated Glue Guns; Pressure Tank; and Cart	2,500	3,250
43	1-	Challenge Model EH-3A Multi Spindle Paper Drill, S/N 43023; (Not In Service)	250	300
Total Binding Department:			\$ 1,177,500	\$ 1,493,300
<u>Throughout Building</u>				
44	1-	Hammond Model G140 Trim Saw, S/N 12138	\$ 500	\$ 650
45	1-	Hammond Model G4 Trim Saw, S/N 2302	350	450
46	2-	Grizzly Model G1019 14" Vertical Band Saws, S/N 01, (1995); and S/N Unknown Each Value: \$350/\$450	700	900
47	1-	Lantech Model Q300 Stretch Pallet Wrapper, S/N QM004917; Approximately 60" Diameter Rotary Table with Drive-Up Ramp	3,500	4,500
48	3-	NCI Model 8250 5,000-Lb. Electronic Platform Scales, S/N SR-91370018; S/N SR-91860208; and S/N SR-900175; Approximately 60" x 72" Platform with Drive-Up Ramp Each Value: \$600/\$750	1,800	2,250
49	1-	Polychem Model PC100 Semi-Automatic Strapping Machine, S/N Unknown	1,000	1,300
50	1-	Ingersoll-Rand Model SSR-EP50 50-hp Rotary Screw Air Compressor, S/N F2920U91	3,500	4,500

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Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
51	1-	Ingersoll-Rand Model SSR-EP50 50-hp Rotary Screw Air Compressor, S/N F1343	3,500	4,500
52	1-	Pioneer Model R400A 400-scfm Refrigerated Air Dryer, S/N 16806MM, (1990)	500	650
53	1-	Lot of Scrap Removal System, To Include: (1) Balemaster Horizontal Wire Baler, S/N Unknown, Open End, Top Feed; (1) Manufacturer Unknown Model 200R-40 40-Yard Trash Compactor, S/N Unknown; (1) Manufacturer Unknown Trim & Waste Recovery System, S/N Unknown, with 14' Roof Mounted Cyclone, Ducting, and Blowers; etc.	18,000	23,000
54	1-	Toyota Model 42-6FGCU25 5,000-Lb. LP Gas Lift Truck, S/N 74994, (1998); with 189" Lift; Side Shift; 3-Stage Mast; Solid Tires; and Overhead Guard	4,000	5,000
55	1-	Yale Model GLC040AENUAE083 4,000-Lb. LP Gas Lift Truck, S/N N513015, (1990); with 186" Lift; 3-Stage Mast; Solid Tires; and Overhead Guard	2,500	3,250
56	1-	Lot Throughout Building, To Include: Sweed Chopper; Microscope; Tape Shooters; Manual Pallet Jacks; Electric Pallet Jacks; Battery Chargers; Label Printers; Work Tables; Conveyors; Dock Plates; Hobart Arc Welder; Dayton 25-Ton Shop Press; Pallet Mule Electric Pallet Lifts; Carts; Hand Tools; Power Tools; Miscellaneous Equipment; etc.	20,000	25,000
Total Throughout Building:			\$ 59,850	\$ 75,950

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Fulfillment Center Warehouse</u>				
57	1-	1987 Nissan Model CLA Box Truck, VIN JNALA83J5HGH40228	\$ 2,500	\$ 3,250
58	1-	1998 Chevrolet Model Lumina 4-Door Sedan, VIN 2G1WL52M9W9305311	2,750	3,500
59	1-	Yale Model NP040ABNL36SE101 4,000-Lb. Stand-Up Rider Type Electric Lift Truck, S/N N555343; with 227" Lift; Side Shift; 3-Stage Mast; Solid Tires; and Overhead Guard	3,000	4,000
60	1-	Clark Model NP300D30 2,750-Lb. Stand-Up Rider Type Electric Lift Truck, S/N NP246-0116PM-8490; with 198" Lift; Side Shift; Solid Tires; and Overhead Guard	2,500	3,250
61	1-	Yale Model GLC040ADNUAE083 4,000-Lb. LP Gas Lift Truck, S/N N485910; with 186" Lift; Side Shift; 3-Stage Mast; Solid Tires; and Overhead Guard	2,500	3,250
62	2-	FWC Model 5 10,000-Lb. Electric Platform Scales, S/N Unknown; with Approximately 48" x 60" Platform Each Value: \$500/\$650	1,000	1,300
63	1-	Gerrard Model G100/200 Stretch Pallet Wrapper; with 5' Dia Platform	750	1,000
64	1-	Muller Model LP800 Stretch Pallet Wrapper, S/N 55560388; 5' Diameter Rotary Table with Drive-Up Ramp	3,500	4,500

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Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
65	1-	Lot Throughout Fulfillment Center, To Include: (292) Sections Heavy Duty Pallet Racking; (15) Sections 4-Level Heavy Duty Shelving; (7) Sections 6-Level Heavy Duty Shelving; (12) Sections Heavy Duty Pallet-Type Shelving; (4) 5-Drawer Blue Print File Cabinets; 600-sq.ft. Trade Show Display Booth; Battery Chargers; Rolling Ladders; Dollies; Tables; Work Tables; Small and Large Refrigerators; Microwave Ovens; Manual Pallet Jacks; Electric Pallet Jacks; Desktop Scales; Postage Meter; Storage Cabinets; Lockers; File Cabinets; Desks; Chairs; Personal Computer Systems; Printers; Miscellaneous Machinery In Storage; etc	32,500	42,500
Total Fulfillment Center Warehouse:			\$ 51,000	\$ 66,550
<u>Vehicles</u>				
66	1-	1988 Fruehauf Model E100B9-1.5-F2-48LP2 48' Tandem Axle Van Trailer, VIN 1H2V04821JE022605; 66,000-GVWR	\$ 1,250	\$ 1,500
67	1-	1985 Fruehauf Model FBB9-FL1-28 28' Tandem Axle Van Trailer, VIN 1H4V02816GJ004006; 35,000-GVWR	750	1,000
68	1-	1990 Mercedes Benz Model LPS-1525 Single Axle Truck Tractor, VIN 1MBZB80A0LN801328; with Holland 5th Wheel	4,500	5,750
Total Vehicles:			\$ 6,500	\$ 8,250

**Graphic Arts Center Publishing
Portland, Oregon**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Offices</u>				
69	1-	Lot of Computer Systems, Business Machines, & Furniture, To Include: Personal Computer Systems; Servers; Printers; Copiers; Fax Machines; Postage Meter; Telephone System; Logic System Shop Interface with Control Units; Desks; Digital Cameras; Chairs; File Cabinets; Storage Cabinets; Bookshelves; Graphiclite Color Viewing Station; Light Table; Projection Screen; Densitometer; Walk-In Vault; etc.	\$ 17,500	\$ 22,500
Total Offices:			\$ 17,500	\$ 22,500
Total Appraised Values - Graphic Arts Center Publishing Lincoln & Allen Bindery 3033 NW Yeon Avenue Portland, Oregon			<u>\$ 1,312,350</u>	<u>\$ 1,666,550</u>

**Graphic Arts Center Publishing
Haagen Printing
420 E. Cota Street
Santa Barbara, California**

DEPARTMENT VALUATION SUMMARY

**Graphic Arts Center Publishing
Haagen Printing
420 E. Cota Street
Santa Barbara, California**

	Orderly Liquidation Value	Fair Market Value
Effective Date: June 5, 2006		
Prepress Department	\$ 39,750	\$ 51,650
Printing Department	440,000	551,500
Binding Department	74,350	96,275
Throughout Building	26,500	34,200
Vehicles	13,500	17,000
Offices	8,500	10,000
Total Appraised Values - Graphic Arts Center Publishing Haagen Printing 420 E. Cota Street Santa Barbara, California	<u>\$ 602,600</u>	<u>\$ 760,625</u>

Desktop Appraisal

**Graphic Arts Center Publishing
Haagen Printing
420 E. Cota Street
Santa Barbara, California**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Prepress Department</u>				
70	1-	Linotype-Hell Model ChromaGraph S3300 Drum Scanner, S/N 43200507; with Apple Power Mac G3 Computer System	\$ 2,000	\$ 2,500
71	1-	Scitex Model Brisque Impose Dual Digital Front End Workstation, S/N Unknown, (2001); with CreoScitex/Adobe CPSI Postscript RIP; CreoScitex Full Auto Frame Trapping; CreoScitex Press Touch for Machintosh; and (1) CreoScitex Turbo Screening (TSP) Board	8,000	10,500
72	1-	Creo Model Iris 43 Wide Double Sided Imposition Proofer, S/N P30679	5,000	6,500
73	1-	Xerox Model Phaser 6250 26-ppm Color Printer, S/N KAA-3	400	500
74	1-	Mitsubishi Model MT-850X Plate Processor, S/N 90145-0225, (2003)	11,500	15,000
75	1-	DuPont Model WPL-LF Waterproof Laminator, S/N PLJH3034	500	650

**Graphic Arts Center Publishing
Santa Barbara, California**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
76	1-	Kodak Model Aqua-Image 34" Plate Processor, S/N Unknown	500	650
77	1-	Millington Model VF-B 40" x 50" Vacuum Frame, S/N 79498; With Overhead Exposure Lamp and Accessories	250	300
78	2-	Theimer Model Montakop 40" x 50" Vacuum Frames, S/N Unknown; with Overhead Exposure Lamp and Accessories Each Value: \$200/\$250	400	500
79	1-	DuPont Model WPL-CIA 30" Waterproof Laminator, S/N GLFB1146	500	650
80	1-	DuPont Waterproof Color Versatility Coater, S/N Unknown	500	650
81	1-	Kodak Model 9000 Desktop Digital Color Proofer, S/N 67A13380; with Apple Power Mac 7500/100 Computer System	200	250
82	1-	Lot Throughout Prepress Department, To Include: (6) Approximately 48" x 60" Light Tables; Light Inspection Booths; Blueprint File Cabinets; Layout Tables; Carts; Tables; Chairs; Metal Storage Cabinets; (4) Apple Power Mac G4 Computer Systems; Apple Power Mac G3 Computer System; Hole Punch; Computer Monitors; etc.	10,000	13,000
Total Prepress Department:			\$ 39,750	\$ 51,650

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Printing Department</u>				
83	1-	Heidelberg Model Speedmaster 102FP+L 28" x 40" 5-Color Perfecting Sheet Fed Printing Press, S/N 535772, (1993); Aqueous Tower Coater; Epic Model DM40HE-PF Delta Dampening System (Added in 2001); Automatic Plate Changer; Preset; Grafix IR-Dryer; Ink Temperature Control; Grafix Powder Spray; Blanket & Roller Washers; CPC 1.02 Console; and CP-Tronic Console	\$ 400,000	\$ 500,000
84	1-	Heidelberg Model MOZP-H 19" x 25" 2-Color Perfecting Sheet Fed Printing Press, S/N 607553, (1986); High Pile Delivery; Royce Circulation System; and Exactomat Powder Spray Unit	35,000	45,000
85	1-	Miehle Model 38TC Series 317 38" 2-Color Offset Sheet Fed Printing Press, S/N 23782-4746; with Superflow Circulation System; and Electro Sprayer	5,000	6,500
Total Printing Department:			\$ 440,000	\$ 551,500
<u>Binding Department</u>				
86	1-	Muller Martini Model 221-4 5-Pocket Saddle Stitcher, S/N 936778-B63; with (2) Stitching Heads; Model 217 3-Knife Trimmer; In-Line Hole Punch; and 6" Outfeed Conveyor	\$ 18,000	\$ 23,500

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
87	1-	MBO Model B30-C 30" Continuous Feed Paper Folder, S/N P09/16; with MBO Model B30-2-30/4 Rollaway Right Angle Folder, S/N P09/16; MBO Model B26-3-15/4 Rollaway Right Angle Folder, S/N P09/16; MBO Model Unknown Rollaway Right Angle Folder, S/N Unknown; and Gate Fold Attachment; Digital Counter and Accessories	11,000	14,000
88	1-	Polar-Mohr Model 115 EMC-MON 45" Power Paper Cutter, S/N 5531506, (1985); with Automatic Backgauge; Air Table; and Control	17,500	22,500
89	1-	Rollem Model T.R. 26" Scoring Machine, S/N TRS1190/414; with Strike Perforating Attachment	8,500	11,000
90	1-	MBO Model T65/44 Rollaway Right Angle Folder, S/N G1253-8P; with Stacker	4,500	5,750
91	1-	Heidelberg 15-3/4" x 22-1/2" Cylinder Sheet Fed Die Cutter; (Estimated Year 1965)	6,000	8,000
92	1-	Challenge Model MS-10 Multi Spindle Paper Drill, S/N 26012	1,000	1,300
93	1-	Weldtron Model 7221 22" x 8" x 46" Shrink Wrap Heat Tunnel, S/N BT69472; with Model 6402 20" x 28" L-Bar Sealer, S/N C135564	1,000	1,300
94	1-	Polar-Mohr Model Electromat 115-EL 45" Power Paper Cutter, S/N 69/3457; with Automatic Backgauge; and Air Table	5,000	6,500
95	1-	Rosback 2-Head Automatic Stitcher, S/N 202642681BDS; with Conveyor, S/N BD2231	750	1,000

**Graphic Arts Center Publishing
Santa Barbara, California**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
96	1-	Acme-Morrison Model N3A-3/4 Single Head Wire Book Stitcher, S/N 15078	500	650
97	1-	Challenge Model EH-3A Multi Spindle Paper Drill, S/N 57263	500	650
98	1-	DuPont 38" Film Processor, S/N Unknown; with Model 37C MK2 Bridge, S/N Unknown; (System Not In Service)	100	125
Total Binding Department:			\$ 74,350	\$ 96,275

Throughout Building

99	1-	Nissan Model CPH01A18V Series 35 3,000-Lb. LP Gas Lift Truck, S/N CPH01-820251; with 187" Lift; Sideshift; 3-Stage Mast; Solid Tires; and Overhead Guard	\$ 2,750	\$ 3,500
100	1-	Clark Model C25B 2,500-Lb. LP Gas Lift Truck, S/N 625P-359-2080; with 154" Lift; 2-Stage Mast; Solid Tires; and Overhead Guard	500	650
101	1-	Big Joe Model 1518-R5 1,500-Lb. Walk Behind Electric Pallet Truck, S/N 81793	250	300
102	1-	Lot Throughout Building, To Include: Ingersoll-Rand T30 2-hp Horizontal Tank Mounted Air Compressor; Manufacturer Unknown 10-hp Horizontal Tank Mounted Air Compressor; Porter Cable 3-hp Vertical Tank Mounted Air Compressor; Hankison Refrigerated Air Dryer; Druvac 7-1/2-kW Vacuum Pump; Decto PCS200 100-Lb. Parts Scale; International BFG Box Stapler; Heidelberg Windmill Press (Offsite For Maintenance); Challenge DCM 24" Double Corner Rounder (Not Inspected By Appraiser); Manual Pallet Jacks; Manual Portable Lift Tables;	17,500	22,500

**Graphic Arts Center Publishing
Santa Barbara, California**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
		Carts; Pallet Racking; Heidelberg Plate Punch/Bender; Miscellaneous Equipment, Hand Tools, and Furniture; etc.		
103	1-	1998 Ford Model E350 Cargo Van, VIN 1FTSE34F9WHB56820; 62,430 Miles Listed; Powerstroke Diesel	5,500	7,250
Total Throughout Building:			\$ 26,500	\$ 34,200
<u>Vehicles</u>				
104	1-	1987 Nissan Model CPB Turbo Box Truck, VIN JNAPB22H6HAM41731	\$ 4,000	\$ 5,000
105	1-	1998 Isuzu Model NPR 14' Box Truck, VIN JALC4B1K5W7000300; with Lift Gate	6,000	7,500
106	1-	1997 Chevrolet Model Astro Cargo Van, VIN 1GCDM19W0VB181907	3,500	4,500
Total Vehicles:			\$ 13,500	\$ 17,000

**Graphic Arts Center Publishing
Santa Barbara, California**

Item #	Qty.	Effective Date: June 5, 2006	Orderly Liquidation Value	Fair Market Value
<u>Offices</u>				
107	1-	Lot of Computer Systems, Business Machines, & Furniture, To Include: Personal Computer Systems; Servers; Printers; Copiers; Ascom Postage Meter; Northstar Telephone System; Logis System Shop Interface with Approximately (10) Control Units; Desks; Chairs; File Cabinets; Storage Cabinets; Leather Chairs; Bookshelves; etc.	\$ 8,500	\$ 10,000
Total Offices:			\$ 8,500	\$ 10,000
Total Appraised Values - Graphic Arts Center Publishing Haagen Printing 420 E. Cota Street Santa Barbara, California			<u>\$ 602,600</u>	<u>\$ 760,625</u>

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS

- The machinery and equipment is appraised free and clear of any or all liens or encumbrances unless otherwise stated. Title to the property is assumed to be good and marketable unless otherwise indicated.
- It is assumed that all of the machinery and equipment, included in the appraisal, is owned by the company appraised. DVS has relied upon management to identify any equipment that is leased or owned by parties unrelated to the appraisal. Conducting a Uniform Commercial Code (UCC) search is outside the scope of an appraisal assignment.
- The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy. Every reasonable attempt has been made to verify such information.
- It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless non-compliance is stated, defined, and considered in the appraisal report.
- The value estimates submitted are based upon the definition of value stated in the body of the report.
- Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of that party and, in any event, only with proper written qualification and only in its entirety.
- DVS reserves the right to recall all copies of this report to correct any error or omission.
- The appraiser, by reason of this appraisal, is not required to give further consultation, testimony, or be in attendance in court with reference to the property in question unless arrangements have been made previously.
- Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
- The maximum liability of DVS for the breach of any obligation in connection with this engagement or the report, and for any and all damages of any type or nature (whether in contract or in tort, and whether compensatory, consequential, or punitive in nature) sustained or claimed by the Company(ies) or any other person or entity in connection with this engagement or the report, shall be limited to the fee actually received by DVS under the engagement letter. In no event or circumstance shall DVS have any liability to the Company(ies) or any other person or entity in excess of the fee actually paid to and received by DVS under the engagement letter.


CERTIFICATION OF VALUE – PERSONAL PROPERTY

The undersigned certify that, to the best of our knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The analyses, opinions, and conclusions set forth in this report are limited only by the assumptions and limiting conditions (imposed by the terms of the assignment or by the undersigned) set forth by this report, and are our personal, unbiased, professional analyses, opinions, and conclusions.
- This appraisal report has been made in conformity with and is subject to the requirements of the Uniform Standards of Professional Appraisal Practice (USPAP) adopted by the Appraisal Standards Board of the Appraisal Foundation; and/or the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers (ASA); and/or the Code of Ethics and Standards and Procedures of Professional Appraisal Practice of The Association of the Machinery and Equipment Appraisers (AMEA).
- DVS has no present or contemplated future interest in the property nor any personal interest or bias in the subject matter or the parties involved.
- Neither the appraisal assignment nor the amount of the fee is contingent upon developing or reporting a predetermined value, requested minimum value, a direction in the value that favors the cause of the client, a specific valuation, the approval of a loan, the amount of the value estimates or attainment of a stipulated result, nor is our compensation contingent upon an action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The appraiser(s) disclaim knowledge as to the appraised asset(s) operability, historical performance, and/or the existence of any hidden, latent, or undisclosed defects.
- Any statement(s) of condition are the result of visual inspection only and should not be construed as an opinion or operability or utility.
- No person or persons other than those acknowledged below prepared the analysis, conclusions, and opinions, or provided significant professional assistance.
- The undersigned, unless denoted by an (*), has made an inspection of the personal property that is the subject of this report.

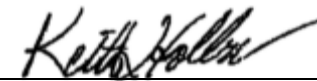
Should you have any questions regarding the foregoing value estimates or require any further information, please contact the undersigned.

Respectfully submitted,



(*) Richard V. Wiorek, CEA

6/9/06
Date



(*) Keith E. Holbrook

6/9/06
Date

DVS QUALIFICATIONS

Richard V. Wiorek, Senior Manager

DoveBid Valuation Services, Inc.
300 Saunders Road, Suite 200, Riverwoods, IL 60015
847-597-4407
rwiorek@dovebid.com

Professional Experience

Mr. Wiorek is a Senior Manager with DVS and based in Riverwoods (Chicago), Illinois.

He has managed tangible asset valuations and consulting services for clients throughout the world, including many of the Global 4000, prominent financial institutions with global operations, accounting firms, law firms and private equity firms. Tangible asset valuation projects have included machinery and equipment analyses for financing and secured lending transactions. Equipment types have included all types of manufacturing and processing equipment.

Professional Background

Before joining DoveBid in 2002, Mr. Wiorek was a Senior Appraiser/Salesman at Adams Machinery Company. From 1989 - 1998, Mr. Wiorek was an Auction Team Member and eventually a Senior Appraiser for Philip Pollack and Company.

Education

Wright College – Chicago, Illinois

Affiliations

Certified Equipment Appraiser (CEA) – Association of Machinery and Equipment Appraisers (AMEA)

Associate Member – American Society of Appraisers (ASA)

Keith E. Holbrook, Senior Associate

DoveBid Valuation Services, Inc.
1201 Roberts Boulevard, Suite 150, Kennesaw, GA 30144
(770) 590-9200
kholbrook@dovebid.com

Professional Experience

Mr. Holbrook is a Senior Associate for DVS – North America and is based in Kennesaw, Georgia.

Mr. Holbrook is responsible for managing machinery and equipment valuation projects. He has been involved in and managed tangible asset valuations throughout the world, including many Global 4000, prominent financial institutions with global operations, law firms and private equity firms. Tangible asset valuation projects have included machinery and equipment analyses for financing and secured lending transactions, sale/leaseback transactions, loan and lease portfolio acquisitions, valuations for financial and tax reporting including purchase price allocations for mergers and acquisitions, due diligence support; property tax appeals; fresh start accounting, goodwill testing, and impairment studies for long-lived assets.

Professional Background

Prior to joining DoveBid, Mr. Holbrook was a Senior Staff Real Estate Appraiser with Metro Appraisal Services, Inc., an Associate Appraiser with Pendley and Pendley Corporation and an Associate Appraiser with Williams Appraisal Services.

Education

Lanier Technical College
American Society of Real Estate Appraisers
MLS Training Institute
Methods of Residential Financing, Methods of Pricing Property, Real Estate Math, Real Estate Information Management, Uniformed Standards of Professional Practice ("USPAP")
Licensed Real Estate Appraiser, License #6442

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.			3/22/2006					
Charles M. Hopkins 44850 Tide Avenue Arch Cape, OR 97102		-	Prepress assets					
			Value \$ Unknown				167,595.04	Unknown
Account No.			2/3/2007					
Ingram Book Group Inc. One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986		-	First security lien on all assets except paripassu on prepress assets					
			Value \$ Unknown				1,671,093.46	Unknown
Account No.			12/24/2007					
Ingram Book Group Inc. One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986		-	First security lien on all assets except paripassu on prepress assets					
			Value \$ Unknown				1,032,147.85	Unknown
Account No.			Second security lien on all assets except paripassu on prepress assets					
Silicon Valley Bank PO Box 2607 Santa Clara, CA 95055-2607		-						
			Value \$ Unknown				1,847,693.19	Unknown
Subtotal (Total of this page)							4,718,529.54	0.00
Total (Report on Summary of Schedules)							4,718,529.54	0.00

0 continuation sheets attached

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☒ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☒ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Air Phillips 4108 North Kirby Avenue Portland, OR 97217		-						0.00
							79.33	79.33
Account No.			Vacation wages					
Alex Bolinder 33735 Berg Road Warren, OR 97053		-						0.00
							139.49	139.49
Account No.			Vacation wages					
An Tran 5304 SE 140th Avenue Portland, OR 97236		-						0.00
							1,250.67	1,250.67
Account No.			Vacation wages					
Anne-Marie Watts 23925 NE Treehill Drive Wood Village, OR 97060		-						0.00
							139.40	139.40
Account No.			Vacation wages					
Daniel Jenkins 1930 SE 176th Avenue Portland, OR 97233		-						0.00
							856.93	856.93
Subtotal								0.00
(Total of this page)							2,465.82	2,465.82

Sheet 1 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
David Grosz 2683 L Street Washougal, WA 98671		-					1,901.31	0.00 1,901.31
Account No.			Vacation wages					
Dean Puccinelli 3568 Pine Street Santa Ynez, CA 93460		-					86.11	0.00 86.11
Account No.			Vacation wages					
Diane Weisz 244 Puente Drive Santa Barbara, CA 93110		-					67.12	0.00 67.12
Account No.			Vacation wages					
En Tran 6943 SE Crystal Springs Portland, OR 97206		-					843.16	0.00 843.16
Account No.			Vacation wages					
Eugene Mostofi 17385 SW Pike Street Aloha, OR 97007		-					704.59	0.00 704.59
Subtotal								0.00
(Total of this page)							3,602.29	3,602.29

Sheet 2 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Eugenio Meza 13517 NE 81st Street Vancouver, WA 98686		-						0.00
							971.56	971.56
Account No.			Vacation wages					
Gary Walker 3213 SE 67th Avenue Portland, OR 97206		-						0.00
							1,631.60	1,631.60
Account No.			Vacation wages					
Gerardo Guerrero 3 South Soledad Street Apt. B Santa Barbara, CA 93103		-						0.00
							14.37	14.37
Account No.			Vacation wages					
Gina Callahan PO Box 30997 Santa Barbara, CA 93130		-						0.00
							27.99	27.99
Account No.			Vacation wages					
Harold Untch 3213 SE Sanmarkand Drive Santa Barbara, CA 93105		-						0.00
							299.31	299.31
Subtotal								0.00
(Total of this page)							2,944.83	2,944.83

Sheet **3** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Heather Doornick 1524 SE Tenino Street Portland, OR 97202		-						0.00
							292.80	292.80
Account No.			Vacation wages					
Javier Angeles 1 South Salinas Street #8 Santa Barbara, CA 93103		-						0.00
							131.62	131.62
Account No.			Vacation wages					
John Fine 21603 NE 195th Court Battle Ground, WA 98604		-						0.00
							1,086.72	1,086.72
Account No.			Vacation wages					
John McNally 8261 Platinum Street Ventura, CA 93004		-						0.00
							260.59	260.59
Account No.			Vacation wages					
Joy Gooding 18775A SW Mayjohn Court Aloha, OR 97007-7907		-						0.00
							123.03	123.03
Subtotal								0.00
(Total of this page)							1,894.76	1,894.76

Sheet **4** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Kimberly Ballard 21232 South Ridge Road Oregon City, OR 97045		-					728.17	0.00
								728.17
Account No.			Vacation wages					
Kirk Bernero 1110 Bangar Lane Ventura, CA 93001		-					24.24	0.00
								24.24
Account No.			Vacation wages					
Lah Prathan 200 SE 105th Avenue #103 Portland, OR 97216		-					784.51	0.00
								784.51
Account No.			Vacation wages					
Leif Hunneman 600 Poker Hill Road Underfill, VT 05489		-					763.59	0.00
								763.59
Account No.			Vacation wages					
Linda Klemsen 11751 Payson Lane Oregon City, OR 97045		-					700.96	0.00
								700.96
Subtotal								0.00
(Total of this page)							3,001.47	3,001.47

Sheet **5** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Loren Scheie 2271 SW 30th Drive Gresham, OR 97080		-					1,316.35	0.00
								1,316.35
Account No.			Vacation wages					
Maria Diaz 7623 SE Schiller Street Portland, OR 97206		-					511.70	0.00
								511.70
Account No.			Vacation wages					
Mark Burks 23715 Posey Lane West Hills, CA 91304		-					126.70	0.00
								126.70
Account No.			Vacation wages					
Mark Meza 1521 Crestline Drive Santa Barbara, CA 93105		-					39.66	0.00
								39.66
Account No.			Vacation wages					
Michael Campbell 530 NW 23rd Avenue #408 Portland, OR 97210		-					671.57	0.00
								671.57
Subtotal								0.00
(Total of this page)							2,665.98	2,665.98

Sheet **6** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM					AMOUNT ENTITLED TO PRIORITY
Account No.		-	Vacation wages				5.47	
Omar Ramirez Santana 2320 De La Vina Street #9 Santa Barbara, CA 93105								0.00
								5.47
Account No.		-	Vacation wages				760.69	
Ora Schulman One Central Avenue San Francisco, CA 94117								0.00
								760.69
Account No.		-	Vacation wages				1,489.88	
Pamela Bund 36800 SE Lusted Boring, OR 97009								0.00
								1,489.88
Account No.		-	Vacation wages				877.94	
Patricia Robles 424 SE Paropa Court Gresham, OR 97080								0.00
								877.94
Account No.		-	Vacation wages				1,474.96	
Paul Rademacher 5732 SW Salmon Portland, OR 97221								0.00
								1,474.96
Subtotal								0.00
(Total of this page)							4,608.94	4,608.94

Sheet 7 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Sheet 7 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Wages, salaries, and commissions

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Peter Katoff 128 South Ontare Road Santa Barbara, CA 93105		-					62.93	0.00
								62.93
Account No.			Vacation wages					
Quynh Dam 3601 NE 162nd Aveune Portland, OR 97230		-					1,656.37	0.00
								1,656.37
Account No.			Vacation wages					
Richard Haner 13162 SE 125th Avenue Clackmas, CA 97015		-					169.63	0.00
								169.63
Account No.			Vacation wages					
Robert Fegurgur 15616 NE 34th Street Vancouver, WA 98682		-					1,737.43	0.00
								1,737.43
Account No.			Vacation wages					
Robert Huggins 3524 San Pablo Lane Santa Barbara, CA 93105		-					77.50	0.00
								77.50
Subtotal								0.00
(Total of this page)							3,703.86	3,703.86

Sheet **8** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM					AMOUNT ENTITLED TO PRIORITY
Account No.		-	Vacation wages				1,847.64	
Robert Mituniewicz 15945 SE Mill Portland, OR 97233								0.00
								1,847.64
Account No.		-	Vacation wages				1,202.70	
Ronald Cadenhead 1801 NE 99th Street Vancouver, WA 98665								0.00
								1,202.70
Account No.		-	Vacation wages				760.74	
Sara Juday 17601 Steamboat Drive Anchorage, AK 99516								0.00
								760.74
Account No.		-	Vacation wages				336.96	
Steve Moody 7317 Claire Avenue Reseda, CA 91335								0.00
								336.96
Account No.		-	Vacation wages				827.78	
Timothy Frew 4533 NE 31st Avenue Portland, OR 97211								0.00
								827.78
Subtotal								0.00
(Total of this page)							4,975.82	4,975.82

Sheet 9 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Sheet 9 of 15 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			Vacation wages					
Triicia Martin 15058 NW Blaze Terrace Beaverton, OR 97006		-					546.19	0.00 546.19
Account No.			Vacation wages					
Vi Le 3204 NW Blackcomb Drive Portland, OR 97229		-					1,643.61	0.00 1,643.61
Account No.			Vacation wages					
Vicki Knapton 222 SE 5th Avenue Hillsboro, OR 97123		-					465.17	0.00 465.17
Account No.			Vacation wages					
Wayne Hartford 4945 NE 109th Portland, OR 97220		-					1,387.23	0.00 1,387.23
Account No.								
Subtotal								0.00
(Total of this page)							4,042.20	4,042.20

Sheet **10** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Contributions to employee benefit plans

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. 2			Employee benefit plan					
Alaska National Insurance 7001 Jewel Lake Road Anchorage, AK 99502		-					0.00	
							0.00	0.00
Account No. 1			Employee benefit plan					
Allegiance Benefit Plan PO Box 4346 Missoula, MT 59806		-					0.00	
							0.00	0.00
Account No. 2485			Employee health benefits					
Anthem Blue Cross PO Box 54630 Los Angeles, CA 90054-0630		-					0.00	
							0.00	0.00
Account No. 32120			Employee benefit plan					
Gcc/lbt-Srdf PO Box 630454 Baltimore, MD 21263		-					0.00	
							4,534.86	4,534.86
Account No. 4			Employee benefit plan					
Graphic Communication Health PO Box 73010 Cleveland, OH 44193		-					0.00	
							0.00	0.00
Subtotal								0.00
(Total of this page)							4,534.86	4,534.86

Sheet **11** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Contributions to employee benefit plans

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. 5			Employee health plan					
Kaiser Permante Camp Bowie Service Center PO Box 921008 Fort Worth, TX 76121-1008	-							0.00
							0.00	0.00
Account No. 6			Employee benefit plan					
Lincoln National PO Box 0821 Carol Stream, IL 60132-0821	-							0.00
							0.00	0.00
Account No. 7			Employee benefit plan					
Mutual of Omaha PO Box 541070 Los Angeles, CA 90054-1070	-							0.00
							0.00	0.00
Account No. 60656			Employee retirement plan					
Oregon Printing Ind. Retirement 1220 SW Morrison Suite 300 Portland, OR 97205	-							0.00
							9,610.00	9,610.00
Account No. 8			Wages, salaries and Comm.					
Oregonians Credit Union 1437 S.W. Broadway Portland, OR 97201	-							0.00
							0.00	0.00
Subtotal								0.00
(Total of this page)							9,610.00	9,610.00

Sheet **12** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Contributions to employee benefit plans

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. 14765			Employee benefit plan					
Printing Industries Inc. 5800 S. Eastern Ave Suite 400 Los Angeles, CA 90040		-						0.00
							0.00	0.00
Account No.								
Account No.								
Account No.								
Account No.								
Account No.								
Subtotal								0.00
(Total of this page)							0.00	0.00

Sheet **13** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			2005-2006					
County Treasurer-Tax Collector County of Santa Barbara PO Box 579 Santa Barbara, CA 93102-0579	-		Unsecured property taxes - lien filed 4/3/06					0.00
							2,275.78	2,275.78
Account No. 4			Taxes					
Dept of Labor & Industries P.O. Box 34226 Seattle, WA 98124	-							0.00
							0.00	0.00
Account No. 56440			Taxes					
Municipality of Anchorage Dept. of Finance/Treasury Div. PO Box 196040 Anchorage, AK 99519-6040	-							0.00
							0.00	0.00
Account No. 17200			Taxes					
State Board of Equalization PO Box 942879 Sacramento, CA 94279	-							0.00
							16,431.74	16,431.74
Account No. 84000			Taxes					
Tax Collector Multnomah County PO Box 2716 Portland, OR 97208-2716	-							0.00
							111,305.74	111,305.74
Subtotal								0.00
(Total of this page)							130,013.26	130,013.26

Sheet **14** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Graphic Arts Center Publishing Company,
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
									AMOUNT ENTITLED TO PRIORITY
Account No. 17702									
Tax Collector-Property Rosa O. Hernandez PO Box 579 Santa Barbara, CA 93102		-							0.00
								0.00	0.00
Account No. 17777									
Treasurer-Tax Collector Bernice James PO Box 579 Santa Barbara, CA 93102		-							0.00
								27,303.12	27,303.12
Account No.									
Account No.									
Account No.									
Subtotal									0.00
(Total of this page)								27,303.12	27,303.12
Total									0.00
(Report on Summary of Schedules)								205,367.21	205,367.21

Sheet **15** of **15** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 1001			Trade Debt				
1099 Pro, Inc. 23901 Calabasas Road Calabasas, CA 91302-4104		-					213.95
Account No. 1008			Trade Debt				
A J Adhesives Dept 30130 PO Box 790126 St. Louis, MO 63179		-					26,691.92
Account No. 6770			Trade Debt				
A Worksafe Service Inc. 744 Hawthorne Ave NE Salem, OR 97301		-					0.00
Account No. 999			Trade Debt				
A-1 Duplicating Service 4201 B Street Anchorage, AK 99503		-					0.00
Subtotal (Total of this page)							26,905.87

193 continuation sheets attached

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2		Trade Debt				
ABC Locksmith PO box 80642 Santa Barbara, CA 93118	-					0.00
Account No. 1002		Trade Debt				
ABF Freight Systems, Inc. PO Box 10226 Portland, OR 97210	-					0.00
Account No. 13202		Trade debt				
Acqua Clear 1199-D Avenida Acaso Camarillo, CA 93012	-					76.67
Account No. 1002		Trade Debt				
Action Electrical Maintenance 19606 N E Archery Summit Rd Dayton, OR 97114	-					945.00
Account No. 1009		Trade Debt				
Ad Industries 12160 Sherman Way North Hollywood, CA 91605	-					0.00
Sheet no. <u>1</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,021.67

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 6960		-	Trade Debt			1,359.25
ADP 10155 SE Sunnyside Rd. Clackamas, OR 97015-9765						
Account No. 6601		-	Trade Debt			0.00
ADP Screening And Selection Services 36307 Treasury Center Chicago, IL 60694						
Account No. 1025		-	Trade Debt			475.00
Adprint Reflection Graphics 3217 NW Yeon Avenue Portland, OR 97210						
Account No. 2600		-	Trade Debt			1,124.00
Air Right Control 1623 SE 6th Ave Portland, OR 97214						
Account No. 350		-	Trade debt			0.00
Air Systems 592 Palm Ave. Suite A Carpinteria, CA 93013-2431						
Sheet no. 2 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			2,958.25

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2595		Trade Debt				
Airgas Nor-Pac Inc. PO Box 7427 Pasadena, CA 91109	-					0.00
Account No. 8950300		A/R Credit Bal.				
Alaska Center for the Book 3600 Denali Street Anchorage, AK 99503	-					312.31
Account No. 4450		Utilities				
Alaska Communications Systems PO Box 196666 Anchorage, AK 99519-6666	-					200.90
Account No. 1330		Trade Debt				
Alaska Geographic Society PO Box 93370 Anchorage, AK 99509-3370	-					113.60
Account No. 1302		Trade Debt				
Alaska Laser Printing & Mailing Services 165 East 56th Ave Suite 1 Anchorage, AK 99518	-					0.00
Sheet no. <u>3</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						626.81

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 1296		Trade Debt				0.00
Alaska Magazine PO Box 2034 Marion, OH 43306-2034	-					
Account No. 1345		Trade Debt				73.18
Alaska Native Heritage Ctr 8800 Heritage Center Dr Anchorage, AK 99506	-					
Account No. 2027		Trade Debt				50.00
Alaska Photo Graphics PO Box 81312 Fairbanks, AK 99708	-					
Account No. 2010		Trade Debt				476.00
Alaska Sisters in Crime PO Box 100382 Anchorage, AK 99510-0382	-					
Account No. 4380900		A/R Credit Bal.				39.64
Alaska Staff Development Network 2204 Douglas Highway Suite 100 Douglas, AK 99824	-					
Sheet no. 4 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 638.82

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2075		Trade Debt				
Alaska Stock Images 2505 Fairbanks St. Anchorage, AK 99503	-					1,685.09
Account No. 1355		Lease				
Alaska Storage Center 2100 Viking Dr. Anchorage, AK 99501	-					0.00
Account No. 2100		Trade Debt				
Alaska Womens Environmental 750 W. 2nd Avenue, Ste. 200 Anchorage, AK 99501	-					0.00
Account No. 1305		Trade Debt				
Alaska's Best Water 11811 Gambell Street Anchorage, AK 99515-3446	-					56.75
Account No. 2300		Trade Debt				
Alesia Zorn PO Box 12651 Portland, OR 97212	-					0.00
Sheet no. <u>5</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,741.84

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 3		Trade Debt				
All Coast Truck & Tractor 821 Quinientos Santa Barbara, CA 93103	-					0.00
Account No. 3752		Trade Debt				
Allied Fire & Security 530 NE Couch Street Portland, OR 97232	-					0.00
Account No. 3949		Trade Debt				
Alyeska Pipeline PO Box 196606 Anchorage, AK 99519	-					57.42
Account No. 57375		Trade Debt				
America's Mission International PO Box 16327 Portland, OR 97292	-					0.00
Account No. 3984		Trade Debt				
American & Effird PO Box 60221 Charlotte, NC 28260	-					0.00
Sheet no. 6 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						57.42

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 3955		Trade Debt				
American Business Systems Inc. 315 Littleton Road Chelmsford, MA 01824	-					1,515.00
Account No. 4160		Trade Debt				
American Express PO Box 0001 Los Angeles, CA 90096-0001	-					0.00
Account No. 4170		Trade Debt				
American Imaging Solutions 1732 NW Johnson Portland, OR 97209-2320	-					0.00
Account No. 4180		Trade Debt				
American Museum of Nat History Dept of Business Development 79th St. Central Park West New York, NY 10024	-					137.96
Account No. 5405		Trade Debt				
American Uniform Services Inc. 16305 NE Airport Way PO Box 20969 Portland, OR 97294	-					1,130.97
Sheet no. <u>7</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,783.93

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 898		Trade Debt				
AmeriGas PO Box 6522 Oxnard, CA 93031-6522	-					82.10
Account No. 53450		Trade Debt				
Amy Meissner 6611 Round Tree Dr Anchorage, AK 99507	-					507.76
Account No. 1354800		A/R Credit Bal.				
Anadyr Adventures PO Box 1821 Valdez, AK 99686	-					130.60
Account No. 4415		Trade Debt				
Anchorage Convention & Visitor Bureau 524 W Fourth Ave Anchorage, AK 99501-2122	-					0.00
Account No. 190000		Trade Debt				
Anderson Austin News 1223 Heil Quaker Blvd La Vergne, TN 37086	-					4,431.11
Sheet no. <u>8</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,151.57

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 42330		-	Trade Debt				0.00
Andrea Jarvela 1816 9th Avenue West Seattle, WA 98119							
Account No. 46173		-	Trade Debt				25.00
Andromeda Romano-Lax PO Box 233394 Anchorage, AK 99523							
Account No. 16000		-	Trade Debt				3.53
Ann Chandonnet 430 Hermit St Juneau, AK 99801-1581							
Account No. 73250		-	Trade Debt				0.00
Ann Derby 430 Stuart Drive Petaluma, CA 94954							
Account No. 26048		-	Trade Debt				1,385.91
Ann Dixon PO Box 1009 Willow, AK 99688							
Sheet no. 9 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims				Subtotal (Total of this page)			1,414.44

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 75450		Trade Debt				
Ann Saling 18133 86th Place West Edmonds, WA 98026						
	-					86.92
Account No. 75455		Trade Debt				
Ann Terry Hill 13462 SW Summerwood Drive Tigard, OR 97223						
	-					0.00
Account No. 55630		Trade Debt				
Annabel Langbein Books PO Box 99068 Newmarket, Auckland New Zealand 01149-0000						
	-					3,043.47
Account No. 19890		Trade Debt				
Anthony Cook PO Box 118 Cooksburg, PA 16217						
	-					0.00
Account No. 5050		Trade Debt				
Apollo Graphics Inc Unit 88 PO Box 4900 Portland, OR 97208-4900						
	-					0.00
Sheet no. <u>10</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,130.39

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 6255		-	Trade Debt			0.00
APPL 2401 Blueridge Ave Ste 303 Wheaton, MD 20902						
Account No. 5555		-	Trade Debt			26.60
Applied Industrial Technologies PO Box 100538 Pasadena, CA 91189						
Account No. 1051		-	Trade Debt			0.00
Applied Industrial Technology 5107 Walker Street Ventura, CA 93003						
Account No. 5055		-	Trade Debt			0.00
Aramark Uniform Services PO Box 20969 Portland, OR 97294-0969						
Account No. 76300		-	Trade Debt			349.01
Archie Satterfield 620 A Street, #9 Blaine, WA 98230						
Sheet no. 11 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			375.61

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 1100		Trade Debt				
Area Trade Bindery Inc. 157 W.Providencia Ave Burbank, CA 91502-2189	-					0.00
Account No. 5300		Trade Debt				
Arizona Highway Magazines 2039 West Lewis Avenue Phoenix, AZ 85009-2893	-					3,883.01
Account No. 5250		Trade Debt				
Ark Restaurant, The PO Box 95 Nachotta, WA 98637	-					0.00
Account No. 14840		Trade Debt				
Art Carter 24 Haven Ridge Ct Columbia, SC 29212	-					0.00
Account No. 98000		Trade Debt				
Art Wolfe, Inc dba Wildlands Press 1944 1st Avenue South Seattle,, WA 98134	-					0.00
Sheet no. <u>12</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						3,883.01

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 5625		Trade Debt				
Artistic Ribbon Inc. 22 West 21st Street New York, NY 19081	-					0.00
Account No. 1020		Trade Debt				
ASPCA Humane Education 424 E. 92nd Street New York, NY 10128-6804	-					0.00
Account No. 6270		Trade Debt				
Assoc. for Corporate Growth ACG Atlanta 1199 Euclid Ave Atlanta, GA 30307	-					0.00
Account No. 2155		Trade Debt				
At&T PO Box 78522 Phoenix, AZ 85062-8522	-					0.00
Account No. 79		Trade Debt				
Atlas Business Comm. Inc. 27811 Avenue Hopkins Unit 6 Valencia, Ca, CA 91355	-					266.57
Sheet no. 13 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						266.57

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 6510		Trade Debt				
Atwood Adhesives 945 South Doris Street Seattle, WA 98108	-					0.00
Account No. 17769		Trade Debt				
Aurora Textile Finishing PO Box 70 Aurora, IL 60507	-					1,198.94
Account No. 6600		Trade Debt				
Automatic Data Processing Inc. PO Box 78415 Phoenix, AZ 85062	-					1,359.25
Account No. 6670		Trade Debt				
Autostart Columbia Battery 4915 S E 17Th Ave, Portland, OR 97202	-					0.00
Account No. 6965		Trade Debt				
Avery Dennison PO Box 95190 Chicago, IL 60694-5190	-					0.00
Sheet no. <u>14</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						2,558.19

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7830		Trade Debt				
B&B Installations Inc PO Box 1495 Oregon City, OR 97045	-					0.00
Account No. 11596		Trade Debt				
B.R.E.S.T. Transportation Ltd. 2525 Harris Road Mississauga, ON L4Y 147 CANADA	-					700.00
Account No. 7840		Trade Debt				
Bacon's Information, Inc 332 S Michigan Ave Chicago, IL 60604	-					0.00
Account No. 7845		Legal Fees				
Ball Janik, LLP One Main Place 101 S.W. Main St #1100 Portland, OR 97204-3219	-					134,470.27
Account No. 7858		Trade Debt				
Bang Printing 3323 Oak Street Brainerd, MN 56401	-					2,142.06
Sheet no. <u>15</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						137,312.33

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7860		Trade Debt				
Bang-Knudsen 6100 4th Ave. S. Suite 453 Seattle, WA 98108	-					0.00
Account No. 7888		Trade Debt				
Banta Company Box 78117 Milwaukee, WI 53278-0117	-					0.00
Account No. 46110		Trade Debt				
Barbara Lavallee 704 Sunset Dr. Anchorage, AK 99501	-					0.00
Account No. 63980		Trade Debt				
Barbara Paxson 1410 Lewis Ave St Joseph, MI 49085	-					0.00
Account No. 94700		Trade Debt				
Barbara Washburn 1010 Waltham St Lexington, MA 02421	-					25.00
Sheet no. <u>16</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						25.00
Subtotal (Total of this page)						25.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 97500	-	Trade Debt				
Barbara Winslow 466 Smithfield Rd Norridewock, ME 04957						
						0.00
Account No. 99300	-	Trade Debt				
Barbara Ziller-Caritey 16755 Salmonberry Rd Brookings, OR 97415						
						3,331.89
Account No. 7895	-	Trade Debt				
Bax Global Dept. LA 21047 Pasadena, CA 91185-1047						
						0.00
Account No. 1950	-	Trade Debt				
Bay Alarm Co. Inc. Ventura Branch 2264 Goodyear Avenue Ventura, CA 93003						
						326.55
Account No. 8500	-	Trade Debt				
BC Adhesives S81 W19079 Apolla Drive Muskego, WI 53150						
						2,042.65
Sheet no. <u>17</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,701.09

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 8725		Trade Debt				
Beaver Engraving Co 2815 S E 15Th Ave Portland, OR 97202	-					2,929.58
Account No. 9100		Trade Debt				
BeginRight, Inc. PO Box 931974 Cleveland, OH 44193	-					10,975.14
Account No. 39115		Trade Debt				
Betty Huffmon 672 154th Place NE Bellevue, WA 98007	-					163.27
Account No. 3		Expense Reimbursement				
Betty Watson 4145 2nd Avenue NW Seattle, WA 98107	-					0.00
Account No. 12900		Trade Debt				
Bfi Business Finance Mgm Converters, Inc. PO Box 3537 Cerritos, CA 90703-3537	-					0.00
Sheet no. <u>18</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						14,067.99

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 4		Trade Debt				
Big Brand Tire & Service 7 North Nopal St Santa Barbara, CA 93103	-					0.00
Account No. 9700		Trade Debt				
Big Sur Land Trust PO Box 221864 Carmel, CA 93922	-					0.00
Account No. 29321		Trade Debt				
BIJAC 1298 Grow Avenue NNW Bainbridge Island, WA 98110	-					12,341.71
Account No. 9544		Trade Debt				
Bilit Products Company PO Box 1227 Sherwood, OR 97140	-					0.00
Account No. 29020		Trade Debt				
Bill Farnsworth 1396 Roosevelt Dr Venice, FL 34293	-					1,212.00
Sheet no. 19 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						13,553.71

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 51200		Trade Debt				
Bill McClung and Associates 30584 Onion Creek Bulverde, TX 78163	-					0.00
Account No. 78286		Trade Debt				
Bill Sherwonit 7601 Soldotna Dr Anchorage, AK 99507	-					410.17
Account No. 2484		Trade Debt				
Black Gold Industries 527 N. Rice Avenue Oxnard, CA 93030-8924	-					454.25
Account No. 22240		Trade Debt				
Bob Crofut 8 New Street Ridgefield, CT 06877	-					0.00
Account No. 30226		Trade Debt				
Bob Firth PO Box 99 Carver, MN 55315	-					2,500.00
Sheet no. 20 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,364.42

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 45585		Trade Debt				
Bob Krist 10 Old Mill Road New Hope, PA 18938	-					651.48
Account No. 56745		Trade Debt				
Bob Nagel Distributing PO Box 14427 Portland, OR 97214	-					0.00
Account No. 2650		Trade Debt				
Bondell Awards& Trophies 1331 San Andres St. Santa Barbara, CA 93101	-					0.00
Account No. 45579		Trade Debt				
Bonnie Kreps PO Box 3188 Jackson, WY 83001	-					0.00
Account No. 10548		Trade Debt				
BookPrinters Network Attn: Bob Smith 15561 S.E. Greenhills Ct. Portland, OR 97236	-					4,862.04
Sheet no. 21 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						5,513.52

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14930		Trade Debt				
Boone Printing 70 S. Kellog Ave. Goleta, CA 93117		-				
						0.00
Account No. 10900		Trade Debt				
Boven Design Studio Inc 2839 W. Kennewick Ave #133 Kennewick, WA 99336-2927		-				
						2,666.00
Account No. 10975		Trade Debt				
BP Sales & Service 13093 Old Ridge Rd Beaverdam, VA 23015		-				
						0.00
Account No. 11200		Trade Debt				
Brackett PO Box 19306 Topeka, KS 66619-0306		-				
						120.68
Account No. 51050		Trade Debt				
Bradford C. Matsen 7554 26th NW Seattle, WA 98117		-				
						342.39
Sheet no. 22 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,129.07

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 11560	-	Trade Debt				
Bravo, Ltd. 59 Hutton Grove London England N12 8LY						
						2,038.25
Account No. 58700	-	Trade Debt				
Brian Patrick O'Donoghue 125 Swampy Hallows Lane Fairbanks, AK 99712						
						0.00
Account No. 11475	-	Trade Debt				
Brock LLC. 4374 Contractors Common Suite A Livermore, CA 94551						
						7,866.06
Account No. 55495	-	Trade Debt				
Bruce Molnia 12718 Laurel Grove Way Fairfax, VA 22033-1624						
						403.77
Account No. 65065	-	Trade Debt				
Bryan Peterson #8 Rue de la Bourse Lyon, France, XX 69002						
						0.00
Sheet no. 23 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						10,308.08

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2900		Trade Debt				
Buena Tool Company Inc. 433 Laguna St. Santa Barbara, CA 93101	-					0.00
Account No. 12715		Trade Debt				
Bullet Freight Systems Inc. PO Box 25449 Anaheim, CA 92825	-					2,619.69
Account No. 12800		Trade Debt				
Burdell's Express/PCS 4338 NW Yeon Ave Portland, OR 97210	-					0.00
Account No. 14000		Trade Debt				
C & C Offset Printing Co.(USA) PO Box 82037 Portland, OR 97282-0037	-					91,896.66
Account No. 73733		Trade Debt				
C. H. Robinson Company Sds 12-0805 PO Box 86 Minneapolis, MN 55486	-					0.00
Sheet no. 24 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						94,516.35

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 3305		Trade Debt				
Calif Scratch Pad Co Inc. 11728 Goldring Arcadia, CA 91006	-					0.00
Account No. 9551600		A/R Credit Bal.				
Calista Corporation 301 Calista Court Suite A Anchorage, AK 99518	-					495.00
Account No. 38300		Trade Debt				
Calvin Hall 2503 Captain Cook Dr Anchorage, AK 99517	-					1,510.21
Account No. 14603		Trade Debt				
Cange & Chambers PO Box 242263 Anchorage, AK 99524	-					2,784.01
Account No. 48355		Trade Debt				
Carol A Losi 1402 185th Ave NE Bellevue, WA 98008	-					343.91
Sheet no. 25 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,133.13

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38420			Trade Debt				
Carol Heyer c/o Touchmark 925 Avenue de los Arboles Thousand Oaks, CA 91360		-					16.65
Account No. 65545			Trade Debt				
Carol Phoenix 1224 Pennington Drive N Newberg, OR 97132		-					4,523.70
Account No. 45580			Trade Debt				
Carolyn Kremers PO Box 84223 Fairbanks, AK 99708		-					0.00
Account No. 14858			Trade Debt				
Carpe Diem Books 8136 NW Skyline Blvd Portland, OR 97229		-					0.00
Account No. 11800			Trade Debt				
Carson Brewer Echo Ridge 8458 Gleason Drive Apt 227 Knoxville, TN 37919		-					0.00
Sheet no. <u>26</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							
Subtotal (Total of this page)							4,540.35

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14435		Trade Debt				
Carson Oil Co. MSC 63052 PO Box 6989 Portland, OR 97228	-					250.48
Account No. 11830		Trade Debt				
Cary Anderson PO Box 241392 Anchorage, AK 99524	-					46.27
Account No. 14859		Trade Debt				
CASA for Children, Inc. 1401 NE 68th Avenue Portland, OR 97213	-					263.00
Account No. 14800		Trade Debt				
Cascade Graphics 135 NE Norton Bend, OR 97701	-					0.00
Account No. 3555		Trade Debt				
CC Mail Sevices Inc. PO Box 1017 Carpinteria, CA 93014	-					0.00
Sheet no. 27 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						559.75

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 13950		Trade Debt				
CEMEX Mexico, S.A. de C.V. 7a Avenue 189 Col. Cumbres 1er. Sector Monterrey, Mexico 64610	-					8,455.19
Account No. 15000		Trade Debt				
Centimark Corporation PO Box 360093 Pittsburgh, PA 15251	-					0.00
Account No. 4000		Trade Debt				
Central Coast Bindery Unit C 5390 Overpass Road Santa Barbara, CA 93111	-					0.00
Account No. 5654		Trade Debt				
Channel City Engineering 336 E Cota Street Santa Barbara, CA 93101	-					0.00
Account No. 4049		Trade Debt				
Channel Islands Janitorial 1369 Vallecito Place Carpinteria, CA 93013	-					0.00
Sheet no. 28 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,455.19

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 22100		Trade Debt				
Charles Craighead PO Box 1 Moose, WY 83012	-					0.00
Account No. 31200		Trade Debt				
Charles Fracchia PO Box 420569 San Francisco, CA 94142	-					0.00
Account No. 36890		Trade Debt				
Charles Gurche S 1123 Wall St Spokane, WA 99204	-					2,305.66
Account No.		Loan				
Charles M. Hopkins 44850 Tide Avenue Arch Cape, OR 97102	-					2,503,399.27
Account No.		Note for unpaid financing from Debtor's prior Chapter 11 bankruptcy				
Charles M. Hopkins 44850 Tide Avenue Arch Cape, OR 97102	-					11,768.99
Sheet no. 29 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						2,517,473.92

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 50951		-	Trade Debt			150.64
Charles Mason PO Box 75226 Fairbanks, AK 99707						
Account No. 65560		-	Trade Debt			0.00
Charles Phoenix 2830 Waverly Dr Los Angeles, CA 90039						
Account No. 70260		-	Trade Debt			0.00
Charles Preston PO Box 272 Wapiti, WY 80245						
Account No. 16250		-	Trade Debt			0.00
Chemsearch 23261 Network Place Chicago, IL 60673						
Account No. 63975		-	Trade Debt			1,800.00
Cher Paul 8558 N. Allegheny Avenue Portland, OR 97203						
Sheet no. 30 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			1,950.64

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38545		Trade Debt				
Cheryl Hogue 10649 Saline Milan Rd Saling, MI 48176-9223	-					0.00
Account No. 1284		Trade Debt				
Chris Arend 5401 Cordova St Anchorage, AK 99518	-					1,844.53
Account No. 55540		Trade Debt				
Chris Moore 701 NW 317th Ave Hillsboro, OR 97124	-					0.00
Account No. 16475		Trade Debt				
Christenson Electric Inc. 1631 NW Thurman Suite 200 Portland, OR 97209	-					0.00
Account No. 9150		Trade Debt				
Christine Belinski 345 Lynwood Dr Anchorage, AK 99518	-					0.00
Sheet no. <u>31</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						1,844.53

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 21850		Trade Debt				
Christine Cox 1937 26th Ave. East Seattle, WA 98216	-					0.00
Account No. 16325		Utilities				
Chugach Electric Assoc. PO Box 196300 Anchorage, AK 99519-6300	-					48.91
Account No. 35776		Trade Debt				
Cindy Greer PO Box 6441 Lumberton, NJ 08048	-					2,500.00
Account No. 1270		Trade Debt				
Cindy Lou Aillaud PO Box 1245 Delta Junction, AK 99737	-					8,034.85
Account No. 4095		Credit Card				
Citibusiness Card PO Box 44230 Jacksonville,, FL 32231-4230	-					11,829.97
Sheet no. 32 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						22,413.73

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 17015		Utilities				
City of Portland 1120 SW 5th Avenue Room 1250 Portland, OR 97202-2419	-					0.00
Account No. 4200		Trade Debt				
City Of Santa Barbara Post Office Box 60809 Santa Barbara, CA 93160-0809	-					3,131.56
Account No. 16540		Trade Debt				
City/Borough of Juneau Sales Tax Division 155 South Stewart Street Juneau, AK 99801	-					25.00
Account No. 56480		Trade Debt				
Claire Rudolf Murphy 1514 E 19th Ave Spokane, WA 99203	-					1,434.92
Account No. 38695		Trade Debt				
Cliff Hollenbeck 19241 Normandy Park Dr SW Normandy Park, WA 98166	-					0.00
Sheet no. 33 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,591.48

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 4557		Trade Debt				
Coastal Copy 350 S. Kellogg Ave Goleta, CA 93117	-					229.00
Account No. 16775		Trade Debt				
Coastal International 1319 Bridgeway Sausalito, CA 94965	-					0.00
Account No. 16776		Trade Debt				
Coastal Publishing 15166 Skogen Bainbridge Island, WA 98110	-					14,682.87
Account No. 4558		Trade Debt				
Coastwide Tag & Label Inc. 2043 Saybrook Ave Commerce, CA 90040	-					0.00
Account No. 4559		Trade Debt				
Coatings & Adhesives Cor 1901 Popular Street PO Box 1080 Leland, NC 28451	-					17,044.63
Sheet no. 34 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						31,956.50

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 17915		Trade Debt				
Col-Tab 1919 SE Belmont PO Box 14928 Portland, OR 97293	-					0.00
Account No. 16200		Trade Debt				
Colin Chisholm 223 W Kent Missoula, MT 59801	-					0.00
Account No. 4752		Trade Debt				
Color Correct Solutions PO Box 1497 Templeton, CA 93465	-					2,153.35
Account No. 17160		Trade Debt				
Color Technology, Inc. 2455 NW Nicholi Portland, OR 97210	-					0.00
Account No. 4750		Trade Debt				
Colortone Grafix Inc. 3750 Noakes St. Los Angeles, CA 90023	-					450.55
Sheet no. 35 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						2,603.90

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 18090		Trade Debt				
Columbia Corrugated Box Co. 12777 S W Tualatin-Sherwood Tualatin, OR 97062	-					24,693.79
Account No. 19000		Trade Debt				
Columbia Rubber Mills Mail Stop 65 PO Bpx 5087 Portland, OR 97208	-					0.00
Account No. 4750		Trade Debt				
Command Center C/O Clovis & Roche PO Box 1164 Metairie, LA 70004-1165	-					17,879.92
Account No. 19730		Trade Debt				
Communication Arts PO Box 51785 Boulder, CO 80321-1785	-					0.00
Account No. 14210		Trade Debt				
Complete Distribution Services PO Box 230517 Portland, OR 97281	-					2,793.86
Sheet no. <u>36</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						45,367.57

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19700 Comware 3003 Carlisle Ste 200 Dallas, TX 75204	-	Trade Debt				0.00
Account No. 20800 Con-Way Freight, Inc. PO Box 5160 Portland, OR 97208-5160	-	Trade Debt				3,972.27
Account No. 19250 Concannon Paper PO Box 55880 Portland, OR 97238	-	Trade Debt				0.00
Account No. 30100 Conrad & Carmen Field PO Box 2551 Homer, AK 99603	-	Trade Debt				187.86
Account No. 19450 Conrey Electric Inc. 1903 SE 7Th Portland, OR 97214	-	Trade Debt				0.00
Sheet no. <u>37</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						4,160.13

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 10496		Trade Debt				
Constance Bollen 7033 Earl Avenue NW Seattle, WA 98117	-					6,457.33
Account No. 21630		Trade Debt				
Corporate Express PO Box 95114 Chicago, IL 60694-5114	-					0.00
Account No. 5310		Trade Debt				
Corporate Express PO Box 71217 Chicago, IL 60694	-					0.00
Account No. 5349		Trade Debt				
Courier Systems PO Box 2707 Pismo Beach, CA 93448	-					55.92
Account No. 83850		Trade Debt				
Craig M Tanner 3135 Wild Oats Ct Marietta, GA 30064	-					0.00
Sheet no. 38 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						6,513.25

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
Account No. 22240		-	Trade Debt				1,113.64	
Creative Paper Crafting 2000 S E Madison St Portland, OR 97214								
Account No. 22285		-	Trade Debt				243.07	
Crown Roll Leaf, Inc. 91 Illinois Avenue Paterson, NJ 07503								
Account No. 22350		-	Trade Debt				208.35	
Curtis Brown LTD Attn: Jennifer McDonald 10 Astor Place New York, NY 10003								
Account No. 58050		-	Trade Debt				695.30	
Cynthia Nims 3731 SW Rose St Seattle, WA 98126								
Account No. 23465		-	Equipment Lease				640.00	
Dalco Leasing & Sales 3800 SW Cedar Hills Blvd #123 Beaverton, OR 97005								
Sheet no. 39 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	2,900.36

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 5		Trade Debt				
Dan Gillin C/O Richard Haner 13162 SE 125th Avenue Clackamas, OR 97015	-					0.00
Account No. 38330		Trade Debt				
Dan Harder One Central Avenue San Francisco, CA 94117	-					0.00
Account No. 99115		Trade Debt				
Dan Zaharevitz 4702 Sharon Road Camp Springs, MD 20748	-					0.00
Account No. 5901		Trade Debt				
Dancor & Associates Inc. 29809 Camino Cristal Menifee, CA 92584	-					0.00
Account No. 82447		Trade Debt				
Daniel Stone 54 Albemarle Ave Lexington, MA 02420	-					0.00
Sheet no. 40 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 92450	-	Trade Debt				
Daniel Van Zyle 2063 Round Top Drive Honolulu, HI 96822						
						0.00
Account No. 5900	-	Trade Debt				
Daniels Engraving Co Inc. 571 Fifth St. Unit A San Fernando, CA 91340						
						0.00
Account No. 23860	-	Trade Debt				
Danita Delimont 4911 Somerset Drive SE Bellevue, WA 98006						
						3,900.00
Account No. 47001	-	Trade Debt				
Darryl Lloyd Long Shadow Photography 1025 State Street Hood River, OR 97031						
						100.00
Account No. 65639	-	Trade Debt				
Daryl Pederson 3565 Artic Blvd Anchorage, AK 99503						
						225.00
Sheet no. 41 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,225.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38860	-	Trade Debt				
Dave Golden 1418 S Colorado Boise, ID 83706						
						0.00
Account No. 1005	-	Trade Debt				
David Abel 4932 NE 16th Ave Suite A Portland, OR 97211						
						2,000.00
Account No. 97250	-	Trade Debt				
David B. Williams 8820 Burke Ave North Seattle, WA 98103						
						0.00
Account No. 15300	-	Trade Debt				
David Cavagnaro 1575 Manawa Trail Decorah, IA 52101-9802						
						14.26
Account No. 30650	-	Trade Debt				
David Fitzgerald 12720 St. Andrews Terrace Oklahoma City, OK 73120						
						6,770.89
Sheet no. 42 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,785.15

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 34000		Trade Debt				
David Giersdorf 4110 143rd Place NE Bellevue, WA 98007-7144						
	-					341.14
Account No. 79715		Trade Debt				
David H. Smith 5634 North 11th Dr. Phoenix, AZ 85013						
	-					0.00
Account No. 55890		Trade Debt				
David Muench 5406 Corrales Rd Corrales, NM 87048						
	-					5,157.73
Account No. 18		Trade Debt				
David O'Brien 14849 Lyons Valley Road Jamul, CA 91935						
	-					13,381.57
Account No. 74700		Trade Debt				
David Rubin PO Box 6744 Ketchikan, AK 99901						
	-					71.07
Sheet no. 43 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						18,951.51

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 79710						
David Smith PO Box 801 Bisbee, AZ 85603		-				148.77
Account No. 94300						
David Wakely 544 Vermont Street San Francisco, CA 94107		-				0.00
Account No. 5940						
De Lage Landen Financial Ref. No. 24416028 PO Box 41601 Philadelphia, PA 19101		-				0.00
Account No. 55300						
Debbie Miller 1446 Hans Way Fairbanks, AK 99709		-				93.17
Account No. 73295						
Deborah Giersdorf Ritchie 20722 SE 34th St Sammamish, WA 98075		-				341.14
Sheet no. 44 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						583.08

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 6050		Trade Debt				
Decco Graphics Inc. 24411 Frampton Avenue Harbor City, CA 90710	-					8,359.90
Account No. 23920		Trade Debt				
Delimont, Herbig & Assoc. LLC 4911 Somerset Drive SE Bellevue, WA 98006	-					2,951.24
Account No. 23925		Lease				
Dell Financial Services PO Box 5292 Carol Stream, IL 60197-5292	-					0.00
Account No. 24500		Trade Debt				
Delta Fire Inc. 14795 S W 72Nd Ave Portland, OR 97224	-					0.00
Account No. 23932		Trade Debt				
Delta Printing Solutions 28210 N. Avenue Stanford Valencia, CA 91355	-					0.00
Sheet no. <u>45</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						11,311.14

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 23930		-	Trade Debt			1,842.97
Denali Wilderness Park Centers PO Box 67 Denali Park, AK 99755						
Account No. 21900		-	Trade Debt			0.00
Dennis Cox, LLC 2506 Country Village Ann Arbor, MI 48103						
Account No. 23950		-	Trade Debt			85.55
Denver Museum of Nat & Sci 2001 Colorado Blvd Denver, CO 80205						
Account No. 72612		-	Trade Debt			0.00
Deon Reynolds 151 Cliff Street PO Box 1065 Eureka, NV 89316						
Account No. 24700		-	Trade Debt			0.00
Department of Motor Vehicles 1905 Lana Avenue NE Salem, OR 97314-1020						
Sheet no. <u>46</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			1,928.52

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 6054		Trade debt				
Dependable Highway Exp 2555 E. Olympic Blvd Los Angeles, CA 90023		-				
						0.00
Account No. 24690		Trade Debt				
Dept. Of Environ. Quality Attn: Business Office 811 Sw Sixth Avenue Portland, OR 97204		-				
						0.00
Account No. 17000		Trade Debt				
Dermot Cole 827 Goldmine Trail Fairbanks, AK 99712		-				
						13.79
Account No. 23600		Trade Debt				
Dhl Danzas Air & Ocean PO Box 894573 Los Angeles, CA 90189		-				
						0.00
Account No. 25470		Trade Debt				
Diamond Needle Corp GPO Box 1355 New York, NY 10116		-				
						0.00
Sheet no. <u>47</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						13.79

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14661		Trade Debt				
Diana Carpenter 2552 Roland Road Fairbanks, AK 99709	-					0.00
Account No. 18		Expense Reimbursement				
Diane Weisz 244 Puente Drive Santa Barbara, CA 93110	-					0.00
Account No. 97020		Trade Debt				
Dianne Widom 418 Main St Canon City, CO 81212	-					0.00
Account No. 24950		Trade Debt				
Dickinson Press Inc PO Box 72100 Cleveland, OH 44192	-					3,776.00
Account No. 25488		Trade Debt				
Dieringer's Properties, Inc. Pension Tru 4240 SE King Road Milwaukie, OR 97222	-					0.00
Sheet no. 48 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						3,776.00
Subtotal (Total of this page)						3,776.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 25851		Trade Debt				
Dillon Thompson, LLC 2790 Broadway Box #5 New York, NY 10025	-					1,833.00
Account No. 26000		Trade Debt				
Direct Transport Inc. PO Box 1111 Lake Oswego, OR 97035	-					0.00
Account No. 6350		Trade Debt				
Discount Labels 4115 Profit Court PO Box 709 New Albany, IN 47151	-					0.00
Account No. 31005		Trade Debt				
Dmitriy Fotiyev 2314 Glenmore Terrace Rockville, MD 20850	-					0.00
Account No. 5700		Trade Debt				
Dmv Renewal PO Box 942894 Sacramento, CA 94294-0894	-					0.00
Sheet no. 49 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,833.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 26150		-	Trade Debt			705.52
DocuMart 101 SW Main Portland, OR 97204						
Account No. 26160		-	Trade Debt			68,663.36
Documentary Media LLC 3250 41st Avenue SW Seattle, WA 98116						
Account No. 6402		-	Trade Debt			4,524.60
Docupak 17515 Valley View Cerritos, CA 90703						
Account No. 6400		-	Trade Debt			3,298.13
Domestic Uniform Corp 1600 Compton Avenue Los Angeles, CA 90021						
Account No. 27845		-	Trade Debt			0.00
Don Eastman 17352 NW Shadyfir Lp Beaverton, OR 97006						
Sheet no. 50 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			77,191.61

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 26500		Trade Debt				
Don Thomas Petroleum Inc. PO Box 10223 Portland, OR 97296	-					0.00
Account No. 56462		Trade Debt				
Donald Murie 1647 S. Calle Marcus Palm Springs, CA 92264	-					427.17
Account No. 6345		Trade Debt				
Doris Atkeson 11430 SW Pintail Lp Beaverton, OR 97007	-					2,416.64
Account No. 26545		Trade Debt				
Dory Dutton & Assoc. 4911 Morella Ave Valley Village, CA 91607	-					0.00
Account No. 11580		Trade Debt				
Doug Brazil 2505 NE 45th Ave Portland, OR 97213	-					52.68
Sheet no. <u>51</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,896.49

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 65321		Expense Reimbursement				
Doug Pfeiffer 3019 NW Yeon Portland, OR 97210	-					0.00
Account No. 38205		Trade Debt				
Douglas Hagggar 2401 Susitna Anchorage, AK 99517	-					205.25
Account No. 30150		Trade Debt				
Douglas J. Fine Box 143 Mimbres, NM 88049	-					429.98
Account No. 48340		Trade Debt				
Douglas K. Long 4125 Buckthorn Ct. Flower Mound, TX 75028	-					0.00
Account No. 44090		Trade Debt				
Duane King 311 Santa Rosa Rd Arcadia, CA 91007	-					281.28
Sheet no. 52 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						916.51
Subtotal (Total of this page)						

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 26850		Trade Debt				
Dub City West 2717 West Southern Ave, Ste #4 Tempe, AZ 85282	-					0.00
Account No. 26902		Trade Debt				
Dun & Bradstreet Information Services PO Box 75434 Chicago, IL 60675	-					0.00
Account No. 26910		Trade Debt				
Dunn Electronics Inc 710 N E Tillamook St PO Box 11294 Portland, OR 97211	-					0.00
Account No. 26910		Trade Debt				
Duquesne University Press 600 Forbes Avenue Pittsburgh, PA 15282	-					625.88
Account No. 27830		Trade Debt				
East Oregonian Publishing Co. PO Box 2048 Salem, OR 97308	-					33,668.69
Sheet no. 53 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						34,294.57

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 11121		Trade Debt				
Eastman Kodak Company PO Box 640350 Pittsburg, PA 15201-0350	-					14,800.67
Account No. 28000		Utilities				
Eckert Sanitary Service PO Box 83807 Portland, OR 97283-0807	-					0.00
Account No. 28012		Trade Debt				
Ecological Fibers Inc. PO Box 847285 Boston, MA 02284	-					8,966.61
Account No. 29322		Trade Debt				
Ed Ferrell PO Box 20008 Juneau, AK 99802	-					3,000.00
Account No. 97050		Trade Debt				
Edna Wilder-Cryan PO Box 10633 Fairbanks, AK 99710-0633	-					0.00
Sheet no. 54 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						26,767.28

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 28018		-	Trade Debt			11,591.78
Edwards Brothers Inc. PO Box 1007 Ann Arbor, MI 48106-1007						
Account No. 6444		-	Trade Debt			0.00
Edwards Labels 2277 West Knoll Ventura, CA 93003						
Account No. 28035		-	Trade Debt			19,525.24
Efi Inc. - File #30469 PO Box 60000 San Francisco, CA 94160						
Account No. 20051		-	Trade Debt			11,207.86
EFI Inc.-Printcafe/Logic File #30469 PO Box 60000 San Francisco, CA 94160-1522						
Account No. 6739		-	Equipment Lease			5,499.46
EKCC PO Box 31001-0269 Pasadena, CA 99110-0269						
Sheet no. <u>55</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			47,824.34

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 92700		Trade Debt				
Eleanor G. Viereck 1707 Red Fox Drive Fairbanks, AK 99709						
	-					278.40
Account No. 24020		Trade Debt				
Elinor DeWire PO Box 1022 Seabeck, WA 98380						
	-					0.00
Account No. 28020		Trade Debt				
Elite Logistics Worldwide 13841 NE Airport Way Portland, OR 97230						
	-					0.00
Account No. 42700		Trade Debt				
Elizabeth Johns 612 Florida Avenue Bristol, TN 37620						
	-					146.54
Account No. 94900		Trade Debt				
Elizabeth Watson 4145 Second Avenue NW Seattle, WA 98107						
	-					0.00
Sheet no. 56 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						424.94

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 82400		Trade Debt				
Ellen Levine Literary Agency 41 Madison Ave., 36th Floor New York, NY 10010		-				
						31.86
Account No. 96900		Trade Debt				
Ellen Wheat 1510 Whispering Oaks Way Pleasanton, CA 94566		-				
						4,586.27
Account No. 28046		TradeDebt				
Elsevier Publishing 1600 John F Kennedy Blvd #1800 Philadelphia, PA 19106		-				
						4,328.63
Account No. 86395		Trade Debt				
Elsie Tremblay 10400 Hillside Dr Anchorage, AK 99507-6203		-				
						832.27
Account No. 28055		Trade Debt				
Emerald City Graphics Inc. 23328 66Th Ave Kent, WA 98032		-				
						0.00
Sheet no. <u>57</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						9,779.03

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 28425		Trade Debt				
Empire Rubber & Supply 80 SE Taylor PO Box 14950 Portland, OR 97214	-					0.00
Account No. 28437		Trade Debt				
Employment Trends Accounting Dept 10200 SW Eastridge St, Ste 205 Beaverton, OR 97225	-					0.00
Account No. 28350		Utilities				
Enstar Natural Gas Co PO Box 196289 Anchorage, AK 99519-6289	-					100.49
Account No. 28460		Trade Debt				
ENU 4912 NE 122nd Portland, OR 97230	-					0.00
Account No. 6780		Trade Debt				
Epic Products Intl Corp 2801 E. Randol Mill Rd PO Box 5808 Arlington, TX 76005-5808	-					0.00
Sheet no. 58 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						100.49

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 28480	-	Trade Debt				
Epicenter Press 6577 NE 181st St Kenmore, WA 98028						
						0.00
Account No. 45581	-	Trade Debt				
Eric Krukowski PO Box 4582 Timonium, MD 21094						
						0.00
Account No. 76850	-	Trade Debt				
Eric Scigliano 618 W Halladay St Seattle, WA 98119						
						0.00
Account No. 98900	-	Trade Debt				
Eric Wunrow 85 South Union Blvd Suite Q123 Lakewood, CO 80228						
						32.66
Account No. 55905	-	Trade Debt				
Erin Murphy Literary Agency 2700 Woodlands Village # 300-458 Flagstaff, AZ 86001-7127						
						0.00
Sheet no. 59 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						32.66

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9350		Trade Debt				
Estate Of Haagen Printing 7 W Figueroa St 2Nd Fl Santa Barbara, CA 93101	-					0.00
Account No. 71520		Trade Debt				
Estate of James Ramsey General Delivery Bisbee, AZ 85603	-					0.00
Account No. 74900		Trade Debt				
Estella D Rushmer 10901 176th Circle NE Number 3526 Redmond, WA 98052	-					0.00
Account No. 28515		Trade Debt				
ETC 172 Shelley Avenue Campbell, CA 95008	-					0.00
Account No. 55626		Trade Debt				
Eugene Mostofi 17385 SW Pike Street Aloha, OR 97007	-					0.00
Sheet no. <u>60</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						0.00
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 28535 Eugene Register Guard Alton F. Baker III PO Box 10188 Eugene, OR 97440	-	Trade Debt				0.00
Account No. 6905 Everything Electric 590 E. Gutierrez Santa Barbara, CA 93103	-	Trade Debt				0.00
Account No. 99360 Evon Zerbetz PO Box 8943 Ketchikan, AK 99901	-	Trade Debt				1,409.45
Account No. 99110 Express Transport PO Box 88947 Seattle, WA 98138-2947	-	Trade Debt				261.28
Account No. 30099 F I M Corporation 124 Enterprise Avenue, South Secaucus, NJ 07094	-	Trade Debt				0.00
Sheet no. <u>61</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,670.73

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 29282		Trade Debt				
Federal Express Corp. PO Box 7221 Pasadena, CA 91109-7321	-					12,363.59
Account No. 29283		Trade Debt				
Fedex Freight West Dept CH PO Box 10306 Palatine, IL 60055	-					7,958.57
Account No. 7066		Trade debt				
Fibre Containers Company 15250 Don Jullian Road City Of Industry, CA 91745	-					0.00
Account No. 30120		Trade Debt				
Fidelity Life Association PO Box 4495 Carol Stream, IL 60197-4495	-					0.00
Account No. 30095		Trade Debt				
Finescale 504-0 W Chapman Ave Orange, CA 92868	-					0.00
Sheet no. <u>62</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						20,322.16

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7209900		A/R Credit Bal.				
Fireside Books 720 South Alaska Street Palmer, AK 99645	-					213.67
Account No. 30140		Trade Debt				
First Book Anchorage Anchorage Municipal Library 3600 Denali Anchorage, AK 99503	-					0.00
Account No. 30173		Trade Debt				
First Response Inc. 4970 SW Griffith Drive #100 Beaverton, OR 97005	-					0.00
Account No. 30174		Trade Debt				
Fisher & Phillips LLP 1001 SW Fifth Avenue Suite 1600 Portland, OR 97204	-					0.00
Account No. 30180		Trade Debt				
Fluid Connector Products Inc. 3342 N W 26Th Avenue Portland, OR 97210	-					0.00
Sheet no. <u>63</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						213.67

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7300	-	Trade debt				
Foil Master 21610 Marilla Street Chatsworth, CA 91311						
						0.00
Account No. 30197	-	Trade Debt				
Forbo Adhesives LLC PO Box 601333 Charlotte, NC 28260						
						13,982.80
Account No. 30199	-	Trade Debt				
Ford Motor Credit Company PO Box 7172 Pasadena, CA 91109-7172						
						953.38
Account No. 30990	-	Trade Debt				
Forest Park Station 1706 NW 24th Portland,, OR 97210						
						0.00
Account No. 23800	-	Trade Debt				
Frances DeGermain 6343 Sandpt Way NE #G-2 Seattle, WA 98115-7194						
						0.00
Sheet no. <u>64</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						14,936.18

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 46025		Trade Debt				
Francotyp-Postalia, Inc. PO Box 4272 Carol Stream, IL 60197-4272	-					44.85
Account No. 46090		Trade Debt				
Frans Lanting Inc. 207 McPherson Santa Cruz, CA 95060	-					4.75
Account No. 38501		Trade Debt				
Fred Hirschmann HC 31 Box 5274 3660 English Bay Dr Wasilla, AK 99654	-					10,443.20
Account No. 65324		Trade Debt				
Fred Pflughoft PO Box 1637 Pinedale, WY 82941	-					2,241.24
Account No. 31385		Trade Debt				
Freeman 909 Newark Turnpike Kearny, NJ 07032	-					0.00
Sheet no. 65 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						12,734.04

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 31550		Trade Debt				
Friesens Book Division One Printer's Way Altona, Manitoba CANADA R0G OBO	-					4,289.48
Account No. 31690		Trade Debt				
Fujii Associates Inc. 1400 W. 47th Street Suite 4 La Grange, IL 60525	-					33,652.81
Account No. 32028		Trade Debt				
Fullerton & Company PO Box 29018 Portland, OR 97229	-					0.00
Account No. 32030		Trade Debt				
Fullman Kinetics 5805 SW Hood Portland, OR 97239	-					520.00
Account No. 7651		Trade debt				
G. Neil Direct Mail Inc. PO Box 451179 Sunrise, FL 33345-1179	-					0.00
Sheet no. 66 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						38,462.29

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 32119			Trade Debt				
G.C.I.U. Local 767M 19309 West Valley Hwy Suite R-112 Kent, WA 98032		-					0.00
Account No. 33290			Trade Debt				
G.Neil PO Box 451179 Sunrise, FL 33345-1179		-					0.00
Account No. 73599			Trade Debt				
G.W. Szelc 203 Second St Fanwood, NJ 07023		-					0.00
Account No. 32200			Trade Debt				
Gane Brothers And Lane Dept 4186 135 S Lasalle St Chicago, IL 60674		-					94,340.97
Account No. 7700			Trade debt				
Gans Ink & Supply Co Inc. PO Box 33813 Los Angeles, CA 90033		-					44,428.70
Sheet no. <u>67</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							
Subtotal (Total of this page)							138,769.67

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 57280		-	Trade Debt				1,450.00
Gary Alan Nelson 13550 Andrews Avenue Lindstrom, MN 55045							
Account No. 33400		-	Trade Debt				1,282.74
Gary Geiger 24535 Camino Del Monte Carmel, CA 93921							
Account No. 60000		-	Trade Debt				0.00
Gary Leppart 938 Box Elder Creek Rd Billings, MT 59101							
Account No. 77101		-	Trade Debt				200.00
Gary Schultz Photography PO Box 81481 Fairbanks, AK 99708							
Account No. 33300		-	Trade Debt				0.00
GCI PO Box 99016 Anchorage, AK 99509-9016							
Sheet no. 68 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims				Subtotal (Total of this page)			2,932.74

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7865		Equipment Lease				
GE Capital PO Box 31001 0275 Pasadena, CA 91110-0275	-					434.12
Account No. 33490		Trade Debt				
General Transportation Service PO Box 3853 Portland, OR 97208-3853	-					0.00
Account No. 99406		Trade Debt				
GEODE Resource Conservation Lee County Division 308 N. Third Street Burlington, VA 52601	-					12,317.18
Account No. 33875		Trade Debt				
Geological Society of America 3300 Penrose Place Boulder, CO 80301-9140	-					0.00
Account No. 36480		Trade Debt				
George Guthridge PO Box 833 Dillingham, AK 99576	-					2,536.88
Sheet no. 69 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						15,288.18

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38413	-	Trade Debt				
George Herben 4143 E 112th Ave Anchorage, AK 99516						
						241.20
Account No. 39160	-	Trade Debt				
George Humphries 241 Paint Fork Rd Barnardsville, NC 28709						
						2,453.02
Account No. 98331	-	Trade Debt				
George Wuerthner PO Box 719 Richmond, VA 05477						
						2,500.00
Account No. 12600	-	Trade Debt				
Gerry Bruder Kenmore Air Harbor PO Box 82064 Kenmore, WA 98028						
						87.49
Account No. 33901	-	Trade Debt				
Gibson Stock Photography 112 North Washington Drive Mt. Shasta, CA 96067						
						150.00
Sheet no. <u>70</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,431.71

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 34401		Trade Debt				
Glassberg Publications 4 Delaware Road Morristown, NJ 07960	-					150.00
Account No. 8050		Trade Debt				
Gleason Industries Inc. C/O Accounting Dept PO Box 225 Santa Clara, CA 95052-0225	-					0.00
Account No. 33000		Trade Debt				
Global Crossing Teleco. PO Box 741276 Cincinnati, OH 45274-1276	-					0.00
Account No. 34411		Trade Debt				
Gneissline Publishing 5819 South Knoxville Avenue Tulsa, OK 74135	-					0.00
Account No. 8300		Trade Debt				
Goes Pacific Inc. 42 West 61st Street Chicago, IL 60621	-					0.00
Sheet no. <u>71</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						150.00
Subtotal (Total of this page)						150.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 8311		Trade Debt				
Golden State Overnight PO Box 2508 Alameda, CA 94501	-					14.41
Account No. 34865		Trade Debt				
GPA Box 88872 Milwaukee, WI 53288	-					2,049.56
Account No. 8421		Trade Debt				
Grafix Llc 8340 S. Madison Street Suite 70 Burr Ridge, IL 60527	-					696.58
Account No. 49100		Trade Debt				
Grant McOmie 3295 Edgeview Lane Forest Grove, OR 97116	-					45.71
Account No. 35535		Trade Debt				
Graphic Impressions PO Box 486 Kent, WA 98035	-					0.00
Sheet no. 72 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,806.26

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 8435		-	Trade Debt			2,894.84
Graphic Roller Company 740 E. Route 66 Glendora, CA 91740						
Account No. 8700		-	Trade Debt			0.00
Graphic Traffic 622 Olive Street Santa Barbara, CA 93101						
Account No. 8850		-	Trade Debt			0.00
Gray Lift PO Box 2808 Fresno, CA 93745						
Account No. 35750		-	Trade Debt			2,698.94
Gray Mouse Graphics Marge Mueller 1440 NW Richmond Bch Rd #202 Shoreline, WA 98177						
Account No.		-	Trade Debt			0.00
Greater Bay Capital 100 Tri-State International Suite 140 Lincolnshire, IL 60069						
Sheet no. 73 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			5,593.78

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 35775			Trade Debt				1,000.00
Greene Design 57 Bayberry Circle Carolina Shores, NC 28467		-					
Account No. 35778			Trade Debt				575.01
Greg Syverson Photography PO Box 202336 Anchorage, AK 99520		-					
Account No. 37520			Trade Debt				0.00
Grossenbacher Bros. Inc. 1166 NE 31St Ave Portland, OR 97232		-					
Account No. 5800100			Trade Debt				3,997.62
Guam Council-Ira PO Box 21733 Barrigada, GU 96921		-					
Account No. 5			Trade debt				0.00
Guillermo Alvarado 1712 Chino Street Santa Barbara, CA 93101		-					
Sheet no. 74 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)
							5,572.63

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 71500		Trade Debt				
H. Ramer & Associates Inc 41 Dunn Street Laguna Niguel, CA 92677	-					0.00
Account No. 37550		Trade Debt				
H. S. I. Security Systems, Inc 3424 N E 35Th Avenue Portland, OR 97212	-					186.00
Account No. 79860		Trade Debt				
H. Verbeck Smith #918 6720 E Green Lake Way No. Seattle, WA 98103-5437	-					1,779.41
Account No. 7136700		A/R Credit Bal.				
Halliburton 4100 Clinton Drive Building 1-120F Houston, TX 77020	-					92.65
Account No. 9449		Trade debt				
Ham's Bindery Equipmebt LLC 9960 Bell Ranch Drive Suite 107 Santa Fe Spring, CA 90670	-					706.12
Sheet no. 75 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						2,764.18

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38200		Trade Debt				
Hands On Demand Inc. 19363 Willamette Drive #172 West Linn, OR 97068	-					9,450.40
Account No. 36320		Trade Debt				
Harbour Publishing Attn: Howard White PO Box 219, Madeira Park British Col. V0N 2H0	-					159,779.00
Account No. 38340		Trade Debt				
Harold Ober Associates, Inc. 425 Madison Avenue New York, NY 10017	-					521.49
Account No. 13309		Trade Debt				
Harriet Burger 1023 NE 71st Street Seattle, WA 98115	-					100.00
Account No. 63785		Trade Debt				
Harriette Parker PO Box 1883 Homer, AK 99603-1883	-					706.69
Sheet no. 76 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						170,557.58

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 73300		Trade Debt				
Harry Ritter 207 Morey Avenue Bellingham, WA 98225		-				
						2,108.77
Account No. 3985500		Trade Debt				
HastingsBooks!Music&Video Po Box 35350 Amarillo, TX 79109		-				
						9,801.79
Account No. 38385		Trade Debt				
Hawks Peak Publishing 12419 Pennacle Loop Truckee, CA 96161		-				
						814.57
Account No. 26300		Expense Reimbursement				
Heather Doornink 1524 SE Tenino Street Portland, OR 97202		-				
						0.00
Account No. 38409		Trade Debt				
Heidelberg Usa Inc. PO Box 845180 Dallas, TX 75284		-				
						6,181.83
Sheet no. <u>77</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						18,906.96

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C						
Account No. 38414		-	Trade Debt				16.05	
Hertzberg-New Method 617 E. Vandalia Road Jacksonville, IL 62650								
Account No. 9800		-	Trade debt				0.00	
Highland Publishing Ent. Xay Sue Thao PO Box 546 Goleta, CA 93116								
Account No. 38550		-	Trade Debt				225,114.90	
Hing Yip Printing Block C, 4th Fl., SingTeck 44 Wong Chuk Hang Road Aberdeen, Hong Kong								
Account No. 9965		-	Trade Debt				0.00	
Hollister & Brace Corp. PO Box 630 Santa Barbara, CA 93102								
Account No. 38542		-	Trade Debt				0.00	
Holman Distribution Center PO Box 4000-81 Portland, OR 97208								
Sheet no. 78 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	225,130.95

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 38550 Holston Valley Church PO Box 8383 Gray, TN 37615	-	Trade Debt				141.52
Account No. 6 Home Improvement 415 E. Gutierrez St Santa Barbara, CA 93101	-	Trade Debt				0.00
Account No. 9958 Homegrown Graphics 3854 Cresent Drive Santa Barbara, CA 93110-1225	-	Trade Debt				0.00
Account No. 9961 Housing Authority - HASB 808 Laguna Street Santa Barbara, CA 93101	-	Building Lease. Amount includes stipulated judgements entered against Debtor in the Santa Barbara Superior Court on 11/9/09, Case Nos. 1340097 and 1340098.				87,159.77
Account No. 5030 Howard Ande 237 Superior Circle Bartlett, IL 60103	-	Trade Debt				1,200.00
Sheet no. 79 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 88,501.29

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 3 Howard Klug 6570 SW Queen Lane Beaverton, OR 97008-8536	-	Trade Debt				0.00
Account No. 38815 HSI Security Systems Inc 3424 NE 35th Ave Portland, OR 97212-2750	-	Trade Debt				0.00
Account No. 10000 I.C. Compound Co. 120 E. 163Rd Street Gardena, CA 90248	-	Trade Debt				0.00
Account No. 7896 Ian Barker 1237 McLandon Avenue Atlanta, GA 30307	-	Trade Debt				3,500.00
Account No. 40100 Ibs Incorporated PO Box 1717 Auburn, WA 98071	-	Trade Debt				168.52
Sheet no. 80 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						3,668.52

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7		Trade Debt				
Idearc Media-Verizon Print PO Box 610830 DFW Airport, TX 75261	-					0.00
Account No. 40268		Trade Debt				
Ikon Office Solutions Northwest District PO Box 7414 Pasadena, CA 91109	-					0.00
Account No. 50051		Trade Debt				
Imago Sales (USA) Inc PO Box 13477 Newark, NJ 07188-0477	-					3,820.00
Account No. 40360		Trade Debt				
Imperial Paint Co 2526 NW Yeon Portland, OR 97210	-					181.85
Account No. 40371		Trade Debt				
Independent Employers Assn. Park Plaza West PO Box 25220 Portland, OR 97298	-					150.00
Sheet no. 81 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,151.85

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 40500		Trade Debt				
Infinity Foils Inc. PO Box 14275 Lenexa, KS 66285-4275	-					0.00
Account No. 10175		Trade Debt				
Infinity Paper Converter 3031 South Orange Santa Ana, CA 92707	-					683.00
Account No. 40390		Trade Debt				
Information Today, Inc. 143 Old Marlton Pike Medford, NJ 08055-8750	-					0.00
Account No. 40555		Trade Debt				
Ingersoll-Rand Company Air Solutions Group PO Box 951358 Dallas, TX 75395	-					0.00
Account No. 40556		Trade Debt				
Ingram Book Group One Ingram Blvd LaVergne, TN 37086	-					2,594.45
Sheet no. 82 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,277.45

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.		A/R Credit Balance				
Ingram Publishing Services One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986	-					697,780.82
Account No. 40511		Trade Debt				
Ink & Paper Group, LLC 4342 NE Hazelfern Place Portland, OR 97213	-					4,618.20
Account No. 40510		Trade Debt				
Ink Incorporated PO Box 91185 Portland, OR 97291	-					0.00
Account No. 40550		Trade Debt				
Inovis, Inc. Parkway 400 11720 Amber Park Drive Alpharetta, GA 30004	-					0.00
Account No. 40701		Trade Debt				
Integra Telecom PO Box 3034 Portland, OR 97208-3034	-					1,902.19
Sheet no. <u>83</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						704,301.21

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 5000		Trade Debt				
International Letterpress 5880 B Hollister Avenue Goleta, CA 93117	-					0.00
Account No. 40980		Trade Debt				
locolor Suite 301 1402 Third Avenue Seattle, WA 98101	-					0.00
Account No. 2247800		Trade Debt				
J. Paul Getty Museum 1200 Getty Center Drive Los Angeles, CA 90049	-					1,637.44
Account No. 71440		Trade Debt				
J.J. Raia 20 East Drive Edison, NJ 08820	-					2,305.66
Account No. 15601		Trade Debt				
Jade Chan 5901 North Borthwick Avenue Portland, OR 97217-2005	-					252.50
Sheet no. 84 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,195.60

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 5063		Trade Debt				
James Archambeault 183 Old Park Ave Lexington, KY 40502	-					3,180.59
Account No. 7905		Trade Debt				
James Beard Foundation Awards 2 World Financial Center New York, NY 10281-1414	-					0.00
Account No. 71530		Trade Debt				
James Randklev 1830 E Broadway Ste 124 Tucson, AZ 85719	-					6,755.66
Account No. 74725		Trade Debt				
James Rowan 5820 West Foster Ave Chicago, IL 60630	-					1,250.00
Account No. 12610		Trade Debt				
Jamie Bryson PO Box 022185 Juneau, AK 99802	-					208.75
Sheet no. 85 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						11,395.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 42051		-	Trade Debt			1,333.00
Jamison Design 19375 Lake City Road Nevada City, CA 95959						
Account No. 22351		-	Trade Debt			400.00
Jan Curtis 2571 NW 23rd Terrace Gresham, OR 97030						
Account No. 38210		-	Trade Debt			1,595.74
Jane Haigh 280 E Birch Hill Rd Fairbanks, AK 99712						
Account No. 42370		-	Trade Debt			0.00
Jane Jayroe 8200 Waverly Ave Oklahoma City, OK 73120						
Account No. 42990		-	Trade Debt			4,038.46
Jane Keith 308 Wildwood Drive Anderson, SC 29621						
Sheet no. 86 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 7,367.20

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19995		Trade Debt				
Janet Cook 317 Montello Ave Hood River, OR 97031	-					0.00
Account No. 86071		Trade Debt				
Janet Thomas PO Box 2333 Friday Harbor, WA 98250	-					0.00
Account No. 76900		Trade Debt				
Janice Schofield PO Box 4311 Homer, AK 99603	-					0.00
Account No. 10505		Expense Reimbursement				
Janie Arnold 420 East Cota Street Santa Barbara, CA 93101	-					0.00
Account No. 38520		Trade Debt				
Janie Hibler 282 NW Macleay Blvd Portland, OR 97210	-					0.00
Sheet no. 87 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						0.00
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 46535	-	Trade Debt				
Jason Lindsey 1813 Scottsdale Dr Champaign, IL 61821						
						0.00
Account No. 74495	-	Trade Debt				
Jean Rogers 1790 Evergreen Juneau, AK 99801						
						76.59
Account No. 16500	-	Trade Debt				
Jeanne Clark 705 Bridge Lane Newcastle, CA 95658						
						0.00
Account No. 42371	-	Trade Debt				
JeansDesigns 3201 NE 223rd Avenue #58 Fairview, OR 97024						
						3,472.88
Account No. 77100	-	Trade Debt				
Jeff Schultz Photography 2505 Fairbanks St Anchorage, AK 99503-2821						
						0.00
Sheet no. 88 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,549.47

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 97150		Trade Debt				
Jeff Wiles 921 11th Ave. South Hopkins, MN 55343		-				
						2,213.44
Account No. 48896		Trade Debt				
Jennifer McCord 3700 NE 178th Street Lake Forest Pk, WA 98155		-				
						1,500.00
Account No. 2462800		A/R Credit Bal.				
Jerrold's Books 111 East 8th Street Ellensburg, WA 98926		-				
						1,572.85
Account No. 42894		Trade Debt				
Jet Delivery Service PO Box 20245 6225 N E 112Th Ave Portland, OR 97220		-				
						0.00
Account No. 50010		Trade Debt				
Jim Magdanz PO Box 278 Kotzebue, AK 99752		-				
						0.00
Sheet no. 89 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,286.29

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 72200		Trade Debt				
Jim Rearden 413 East Lee Drive Homer, AK 99603	-					1,927.01
Account No. 38332		Trade Debt				
Jo Harper 1062 Tolani Place Flagstaff, AZ 86001	-					0.00
Account No. 65770		Trade Debt				
Joan Harris 20141 New England Dr Eagle River, AK 99577	-					90.90
Account No. 39000		Trade Debt				
Joanna Hurley, Literary Agent 300 East Marcy Santa Fe, NM 87501	-					0.00
Account No. 56463		Trade Debt				
Joanne Miller 53 Lawton Street Brookline, MA 02146	-					427.19
Sheet no. <u>90</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,445.10

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 92387		Trade Debt				
Joe Upton 15166 Skogen Ln Bainbridge Island, WA 98110	-					838.51
Account No. 73925		Trade Debt				
Joel W. Rogers 8324 19th Ave NW Seattle, WA 98117	-					3,417.52
Account No. 1		Trade Debt				
John & Lori Boone 12795 NW Creekside Drive Portland, OR 97225	-					20,979.96
Account No. 50942		Trade Debt				
John Marshall Photography PO Box 1686 Wenatchee, WA 98807	-					5,122.85
Account No. 56007		Trade Debt				
John Murray POBox 102345 Denver, CO 80250	-					0.00
Sheet no. <u>91</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						30,358.84
Subtotal (Total of this page)						30,358.84

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9180		Trade Debt				
John P. Watts, Trustee F. Heward Bell Trust 333 Lawrence Street Port Townsend, WA 98368	-					0.00
Account No. 92451		Trade Debt				
Jon Van Zyle PO Box 518 Eagle River, AK 99577	-					657.10
Account No. 60601		Trade Debt				
Joy B. Orth PO Box 638 Tenino, WA 98589	-					0.00
Account No. 10575		Trade Debt				
Joy Equipment Protection 5665 Carpinteria Ave. Carpinteria, CA 93013	-					0.00
Account No. 34845		Trade Debt				
Joy Gooding Petty Cash Portland, OR 97296	-					0.00
Sheet no. 92 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						657.10

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9310		Trade Debt				
Joyce Bergen Design & Illustration PO BOX 1085 Winthrop, WA 98862	-					0.00
Account No. 64500		Trade Debt				
Judy Peterson-Nedry 241 NW lone St Dundee, OR 97115	-					0.00
Account No. 10700		Trade Debt				
K.C. Photoengraving Co. 2666 Nina Street Pasadena, CA 91107	-					0.00
Account No. 12570		Trade Debt				
Katherine C. Brown PO Box 111566 Anchorage, AK 99511-1566	-					0.00
Account No. 34315		Trade Debt				
Katy Gilmore 1555 H. Street Anchorage, AK 99501	-					6.76
Sheet no. 93 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						6.76
Subtotal (Total of this page)						6.76

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 42720		Trade Debt				
Kaylene Johnson 19827 First St Eagle River, AK 99577	-					50.35
Account No. 81068		Trade Debt				
Keith Stanley 1111 Army Navy Drive Arlington, VA 22202-2028	-					2,697.62
Account No. 10555		Trade Debt				
Kelly Paper 288 Bre Canyon Road City Of Industry, CA 91789-9300	-					0.00
Account No. 42450		Trade Debt				
Ken Jenkins 467 Parkway Gatlinburg, TN 37738	-					0.00
Account No. 99376		Trade Debt				
Ken Zirkel Studio 440 Cole Street Seekonk, MA 02771	-					100.00
Sheet no. 94 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,847.97

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 43026		-	Trade Debt			433.67
Kendra Marcus Agency Bookstop Literary Agency 67 Meadow View Road Orinda, CA 04563						
Account No. 28030		-	Trade Debt			57.33
Kenneth W. Ehlers PO Box 321 Laguna Beach, CA 92652						
Account No. 94200		-	Trade Debt			0.00
Kenneth Wadness 10 Lakewood Drive Medfield, MA 02052						
Account No. 26881		-	Trade Debt			0.00
Kenny Dunn PO Box 1013 58 Shuckybean Rd Bonnyman, KY 41719						
Account No. 11650		-	Trade Debt			0.00
Kent H Landsberg Inc. Dept 2583 Los Angeles, CA 90084						
Sheet no. 95 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			491.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 4794200		Trade Debt				
Kepler'S Books And Magazines Vendor #507011 111 Race Street Palo Alto, CA 94303	-					1,681.92
Account No. 26750		Trade Debt				
Kerry Drager PO Box 18 Wilton, CA 95693	-					0.00
Account No. 43310		Trade Debt				
Key Business Products Inc 9735 SW Sunshine Ct. #800 Beaverton, OR 97005	-					0.00
Account No. 43330		Trade Debt				
Keytrans 2320 Post Road Anchorage, AK 99501	-					0.00
Account No. 8		Trade debt				
Kier Associates 1237 S. Victoria Suite 200 Oxnard, CA 93035	-					0.00
Sheet no. <u>96</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,681.92

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 26200		-	Trade Debt				3,716.99
Kim Doner PO Box 702724 Tulsa, OK 74170-2724							
Account No. 38390		-	Trade Debt				2,259.33
Kim Heacox PO Box 359 Gustavas, AK 99826							
Account No. 81075		-	Trade Debt				0.00
Kim R. Stafford Campus Box 100 Lewis & Clark College Portland, OR 97219							
Account No. 21700		-	Trade Debt				2,634.95
Kimberly and Roy Corral PO Box 773606 Eagle River, AK 99577							
Account No. 11000		-	Trade Debt				49,366.44
Kirk Downey File 050201 Los Angeles, CA 90074-0201							
Sheet no. 97 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims				Subtotal (Total of this page)			57,977.71

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 26050		Trade Debt				
Kirsten Dixon 2463 Cottonwood St Anchorage,, AK 99508	-					647.28
Account No. 44900		Legal Fees				
Klarquist Sparkman LLP One World Trade Ctr Ste 1600 121 SW Salmon St Portland, OR 97204	-					2,000.39
Account No. 11123		Trade Debt				
Kodak Polychrome Graphic 1790 Solutions Center Chicago, IL 60677-1007	-					19,809.74
Account No. 45555		Trade Debt				
Kolbus America Inc. PO Box 72446 Cleveland, OH 44192	-					1,238.53
Account No. 2700		Trade Debt				
L. A. Binding 2808 South Vail Avenue Los Angeles, CA 90040	-					6,956.19
Sheet no. 98 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						30,652.13

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 79800		Trade Debt				
L. C. Smith 3425 SW 121st Avenue Beaverton, OR 97005	-					65.00
Account No. 11235		Trade Debt				
L.A. Envelope Inc. 1053 S. Vail Ave. Montebello, CA 90640	-					1,859.20
Account No. 11250		Trade Debt				
L.A. Grinding Inc. POBox 7855 Burbank, CA 91510	-					105.00
Account No. 45760		Trade Debt				
Lake Grove Printing PO Box 1516 Lake Oswego, OR 97035	-					0.00
Account No. 55650		Lease				
Land Rover Financial Services PO Box 78103 Phoenix, AZ 85062-8103	-					0.00
Sheet no. <u>99</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,029.20

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 42900	-	Trade Debt				
Larry L. Kaniut 4800 Natrona Anchorage, AK 99516						
						1,800.92
Account No. 77720	-	Trade Debt				
Laura Shaw Design 431 NW Flanders St Portland, OR 97209						
						0.00
Account No. 63620	-	Trade Debt				
Laurence Parent Inc 735 Saddleridge Drive Wimberley, TX 78676						
						5,563.03
Account No. 90010	-	Trade Debt				
Laurie Tye 1083 W. Framewood Lane Taylorsville, UT 84123						
						808.98
Account No. 16030	-	Trade Debt				
Lawrence W. Cheek 3606 254th Ave SE Issaquah, WA 98029						
						0.00
Sheet no. <u>100</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,172.93

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 45700 LBS 1801 Thompson Avenue PO lx 1413 Des Moines, IA 50305	-	Trade Debt				19,357.94
Account No. 38890 Leif Hunneman 600 Poker Hill Road Underhill, VT 05489	-	Trade Debt				0.00
Account No. 31350 Lew Freedman 632 Lakewood Farms Dr Bolingbrook, IL 60490	-	Trade Debt				700.05
Account No. 46390 Lewis & Clark Interpretive Association 4201 Giant Springs Road Great Falls, MT 59405-0900	-	Trade Debt				166.39
Account No. 46398 Lewis & Clark College 0615 SW Palatine Hill Rd MSC 105 Portland, OR 97219	-	Trade Debt				0.00
Sheet no. <u>101</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						20,224.38

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 47000		Trade Debt				
Liberty Book & Bible Mfrs. 901 East Maryland Street Indianapolis, IN 46202	-					3,931.24
Account No. 46520		Trade Debt				
Light Impressions Corp PO Box 940 Rochester, NY 14603-0940	-					0.00
Account No. 12		Expense Reimbursement				
Linda Klemsen 11751 Payson Lane Oregon City, OR 97045	-					0.00
Account No. 31360		Trade Debt				
Lisa Frederic PO Box 1 Denali, AK 99755	-					251.82
Account No. 46600		Trade Debt				
Llt Bar Code And Label 4560 Darrow Road Stow, OH 44224	-					0.00
Sheet no. <u>102</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						4,183.06

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 47540	-	Trade Debt				
Long Distance Consolidated Billing 7111 Dixie Hwy, Ste 211 Clarkston, MI 48346						
						0.00
Account No. 21920	-	Trade Debt				
Loretta Outwater Cox PO Box 82620 Fairbanks, AK 99708						
						623.25
Account No. 69805	-	Trade Debt				
Loring Porter HC 33, Box 545 West Tremont, ME 04612						
						0.00
Account No. 11921	-	Trade Debt				
Los Angeles Coating Inc. 3301 Leonis Blvd Vernon, CA 90058						
						1,631.70
Account No. 11920	-	Trade Debt				
Los Angeles Times Inc. PO Box 60165 General Mail Facility Los Angeles, CA 90090						
						0.00
Sheet no. <u>103</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,254.95

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 48350		Trade Debt				
Lpm Systems 7272 S W Durham Rd #700 Portland, OR 97224		-				
						0.00
Account No. 48642		Trade Debt				
Lubliner Florist 1300 SW 5Th Ave Suite 120 Portland, OR 97201		-				
						0.00
Account No. 33820		Trade Debt				
Lucy Gerspacher 1932 Spicetree Lane SE Salem, OR 97306		-				
						0.00
Account No. 48501		Trade Debt				
Lynden Transport PO Box 3725 Seattle, WA 98124-3725		-				
						85.15
Account No. 26800		Trade Debt				
Lynn Drake 3510 SE Taylor Portland, OR 97214-4341		-				
						6.90
Sheet no. <u>104</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						92.05

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 50960	-	Trade Debt				
M W Velgos Design 54 Foucher Ave North Adams, MA 01247						
						1,229.66
Account No. 50080	-	Trade Debt				
Mahan Photo 2100 Five Lakes Road Gaylord, MI 49735						
						0.00
Account No. 50016	-	Trade Debt				
MAHVL Publishing 1915 Meadow Lane Bannockburn, IL 60015						
						0.00
Account No. 50180	-	Trade Debt				
Mallory Hotel 729 SW 15th Avenue Portland, OR 97205-1994						
						0.00
Account No. 50185	-	Trade Debt				
Malloy Lithographing, Inc. 5411 SW Jackson Rd. PO Box 1124 Ann Arbor, MI 48106-1124						
						26,250.27
Sheet no. <u>105</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						27,479.93

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 50350		Trade Debt				
Manufacturers' News Inc. 1633 Central Street Evanston, IL 60201	-					0.00
Account No. 11825		Trade Debt				
Marborg Industries Inc. PO Box 4127 136 N. Quarantina St Santa Barbara, CA 93140	-					0.00
Account No. 55950		Trade Debt				
Marc Muench 142 Santa Felicia Drive Goleta, CA 93117	-					250.34
Account No. 28560		Trade Debt				
Margaret Evans 2215 Beta St SE Lacey, WA 98503	-					0.00
Account No. 58015		Trade Debt				
Margaret Nicolai 4001 Truro Drive Anchorage, AK 99507	-					71.07
Sheet no. <u>106</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						321.41

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 38397		Trade Debt				
Marge Hermans 9630 Moraine Way Juneau, AK 99801	-					34.03
Account No. 55980		Trade Debt				
Marie (Rie) Munoz 622 4th Street Juneau, AK 99801	-					0.00
Account No. 1		Trade Debt				
Mark Burks 23715 Posey Ln. West Hills, CA 91304	-					0.00
Account No. 46550		Trade Debt				
Mark Lisk Lisk Studio Inc. 3519 Rose Hill Boise, ID 83705	-					2,500.00
Account No. 50795		Trade Debt				
Mark My Words Attn: Miriam Bulmer Box 166 Mercer Island, WA 98040	-					5,718.04
Sheet no. <u>107</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,252.07

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14990	-	Trade Debt				
Marshall Cavendish Times Center 1 New Industrial Road Singapore, 0 00053-6196						
						248,342.97
Account No. 56461	-	Trade Debt				
Martin Murie 470 County Road 12 North Bangor, NY 12966						
						440.11
Account No. 9000	-	Trade Debt				
Mary L. & George L. Beck Revocable Living Trust 2855 Tongass Ave Ketchikan, AK 99901						
						474.67
Account No. 92600	-	Trade Debt				
Mary Viveiros PO Box 670 Kotzebue, AK 99752						
						31.46
Account No. 38600	-	Trade Debt				
Marybeth Holleman 9461 Homestead Anchorage, AK 99507						
						0.00
Sheet no. <u>108</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						249,289.21

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 51011		-	Trade Debt				0.00
Masterman'S Llp PO Box 411 Auburn, MA 01501							
Account No. 38240		-	Trade Debt				50.00
Matt Hage 813 1/2 W. Third Ave Anchorage, AK 99501							
Account No. 18989		-	Trade Debt				0.00
Matz Paper Company PO Box 195 14122 Aetna Street Van Nuys, CA 91408							
Account No. 18990		-	Expense Reimbursement				0.00
Maureen Waugh 420 East Cota Street Santa Barbara, CA 93101							
Account No. 52680		-	Trade Debt				1,088.89
Mc Guire Bearing Company 974 SE Market Street Portland, OR 97214							
Sheet no. 109 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims				Subtotal (Total of this page)			1,138.89

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 12750	-	Trade Debt				
Mccormix Corp. POBox 848 Santa Barbara, CA 93102						
						842.02
Account No. 51430	-	Trade Debt				
McGowan & Uhl 6000 Abbey Church Rd Dublin, OH 43017						
						0.00
Account No. 50333	-	Trade Debt				
MCI Manufacturers Consultants, Inc 2230 N W 22nd Place Portland, OR 97210						
						0.00
Account No. 52790	-	Trade Debt				
Mcmaster Carr Supply Company PO Box 7690 Chicago, IL 60680						
						0.00
Account No. 51550	-	Trade Debt				
McNaughton & Gunn Inc. PO Box 10 Saline,, MI 48176						
						28,506.00
Sheet no. <u>110</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						29,348.02

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 10		Trade Debt				
Mechanical Engineering Con 621 W. Micheltorena St Santa Barbara, CA 93103	-					0.00
Account No. 55000		Expense Reimbursement				
Melissa Michaels 654 SW Burlingame Terrace Portland, OR 97239	-					0.00
Account No. 53800		Trade Debt				
Menlo Worldwide Trade PO Box 1067 Scranton, PA 18577-0067	-					0.00
Account No. 53410		Trade Debt				
Messenger Knife Grinding Co. 834 S E Mill St Portland, OR 97214	-					4,769.82
Account No. 7870		Trade Debt				
Michael Bania 35555 Spur Hwy #184 Soldotna, AK 99669	-					16,225.21
Sheet no. <u>111</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						20,995.03

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14860	-	Trade Debt				
Michael Casad 14425 148th Ave. SE Yelm, WA 98597-9175						
						0.00
Account No. 56450	-	Trade Debt				
Michael E. Munro 3751 NE 170th Place Seattle, WA 98155-5536						
						34.49
Account No. 50135	-	Trade Debt				
Michael Main 3400 Eureka St, Apt 209 Anchorage, AK 99503						
						113.75
Account No. 14500	-	Trade Debt				
Michael O. Campbell 530 NW 23rd Avenue Portland, OR 97210						
						0.00
Account No. 33130	-	Trade Debt				
Michael P Gadomski PO Box 80, Sterling Road Sterling, PA 18463-0080						
						5,420.15
Sheet no. <u>112</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,568.39

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 94540		Trade Debt				
Michael R. Watson 216 Sylvia St. Arlington, MA 02476	-					247.82
Account No. 94492		Trade Debt				
Michael Wallis c/o Carlisle & Company 24 East 64th Street New York, NY 10021	-					0.00
Account No. 34310		Trade Debt				
Michelle A. Gilders 21 Gleneagles Terrace Cochrane, Alberta CANADA T4C 1W4	-					11.07
Account No. 99403		Trade Debt				
Michelle Bursey 92072 Highway 101 South Yachats, OR 97498	-					3,873.25
Account No. 45600		Trade Debt				
Michelle R. Kruse PO Box 771921 Eagle River, AK 99577	-					0.00
Sheet no. <u>113</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,132.14

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 51380	-	Trade Debt				
Michelle R. McCann 1025 SE Lexington Rd Portland, OR 97202						
						7,841.16
Account No. 45650	-	Trade Debt				
Micro Design Inc PO Box 70 Wilsonville, OR 97070-0306						
						0.00
Account No. 45675	-	Trade Debt				
Mid-Peninsula Reg Open Sp Dist 330 Distel Circle Los Altos, CA 94022-1404						
						13,764.72
Account No. 46095	-	Trade Debt				
Mike Lapinski PO Box 574 Superior, MT 59872						
						126.52
Account No. 86066	-	Trade Debt				
Mike Thoele 25501 Hall Road Junction City, OR 97448						
						0.00
Sheet no. <u>114</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						21,732.40

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 81004		Trade Debt				1,500.00
Millie Spezialy PO Box 112852 Anchorage, AK 99511	-					
Account No. 27000		Trade Debt				889.94
Mindy Dwyer PO Box 450 Port Townsend, WA 98368	-					
Account No. 55426		Trade Debt				124.02
Minicucci & Williams 218 Route 17 North Rochelle Park, NJ 07662	-					
Account No. 11		Trade debt				0.00
Mireles Automotive 926 E Indio Muerto Street Santa Barbara, CA 93103	-					
Account No. 38375		Expense Reimbursement				0.00
Miriam Hathaway 3038 NE Hoyt Portland, OR 97232	-					
Sheet no. <u>115</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						2,513.96

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 55560		Trade Debt				
Moonlight Publishing LLC 2528 Lexington St Lafayette, CO 80026	-					8,679.84
Account No. 9259900		A/R Credit Bal.				
Mosquito Books 5000 West Int'l Airport Road A1451 Anchorage, AK 99502	-					11.16
Account No. 55680		Trade Debt				
Mountain & Plains Booksellers 19 Old Town Square Suite 238 Fort Collins, CO 80524	-					3,500.00
Account No. 55898		Trade Debt				
Muench Photography Inc 142 Santa Felicia Goleta, CA 93117	-					12,969.16
Account No. 56081		Trade Debt				
Muller Martini Corp. PO Box 27540 New York, NY 10087	-					298.85
Sheet no. <u>116</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						25,459.01

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 13335 Muller Martini Inc. PO Box 18020 Hauppauge, NY 11788-8820	-	Trade Debt				0.00
Account No. 56414 Multnomah Athletic Club PO Box 390 Portland, OR 97207	-	Trade Debt				0.00
Account No. 12 Munoz Low Cost Plumbing 826 De La Vina Street Santa Barbara, CA 93101	-	Trade Debt				0.00
Account No. Murdock Books Pier 8/9 Hickson Road Millers Point NSW 2000 AST	-	Trade Debt				22,436.27
Account No. 56490 Museum Store Association Inc 4100 E Mississippi Ave, # 800 Denver, CO 80246-3055	-	Trade Debt				0.00
Sheet no. <u>117</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 22,436.27

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 57214		Trade Debt				
NAIPR 111 East 14th Street Zeckendorf Towers New York, NY 10003	-					0.00
Account No. 57300		Trade Debt				
Nakai International Corp. PO Box 83194 Woburn, MA 01813-3194	-					1,131.61
Account No. 33100		Trade Debt				
Nancy Ferrell PO Box 20005 Juneau, AK 99802	-					0.00
Account No. 33150		Trade Debt				
Nancy Gates 12911 Aro Circle Anchorage, AK 99515	-					1,250.00
Account No. 57310		Trade Debt				
National Color Graphics West 25 Boone Avenue Spokane, WA 99201	-					0.00
Sheet no. <u>118</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,381.61

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 57312		Trade Debt				
National Fire Fighter Corp. 3357 SE 21st Avenue Portland, OR 97202	-					0.00
Account No. 57263		Trade Debt				
National Outdoor Book Awards PO Box 8128 1065 South 8th Pocatello, ID 83209	-					0.00
Account No. 13550		Trade Debt				
Nationwide Papers Inc. File 050201 Los Angeles, CA 90074-0201	-					22,502.80
Account No. 57400		Trade Debt				
Natural Press 5944 SE Sandy Blvd Portland, OR 97213	-					0.00
Account No. 13556		Equipment Lease				
Navistar Financial Corp. 75 Remittance Drive Suite 1852 Chicago, IL 60693	-					1,140.44
Sheet no. <u>119</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						23,643.24

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 57279		Trade Debt				
Navistar, International PO Box 1488 Warrenville, IL 60555	-					0.00
Account No. 57225		Trade Debt				
NCIBA PO 29169 San Francisco, CA 94129-0169	-					0.00
Account No. 57255		Trade Debt				
NCO Financial Systems Inc W510292 PO Box 7777 Philadelphia, PA 19175-0202	-					0.00
Account No. 53975		Trade Debt				
Ned Messerschmidt 8210 West End Drive Baltimore, MD 21226	-					0.00
Account No. 34305		Trade Debt				
Neil Gilbertsen 2730 Roger St Juneau, AK 99802	-					183.64
Sheet no. 120 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 183.64

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 57252 Neopost PO Box 45800 San Francisco, CA 94145-0800	-	Trade Debt				0.00
Account No. 42050 Neville Abbott Jacobs 1126 6th Avenue Fairbanks, AK 99701	-	Trade Debt				10.49
Account No. 13500 New Leaf Paper 116 New Montgomery Street Suite 830 San Francisco, CA 94105	-	Trade Debt				5,524.27
Account No. 57700 Nextel Communications PO Box 54977 Los Angeles, CA 90054	-	Trade Debt				0.00
Account No. 58030 Niche Technologies 6367 NE 151 St Kenmore, WA 98028	-	Trade Debt				0.00
Sheet no. <u>121</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						5,534.76
Subtotal (Total of this page)						5,534.76

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 42325		Trade Debt				
Nick Jans 1085 Arctic Circle Juneau, AK 99801	-					1,393.60
Account No. 58025		Trade Debt				
Nielsen/Soundscan PO Box 88023 Chicago, IL 60695-1023	-					0.00
Account No. 58076		Trade Debt				
Nordson Corporation PO Box 101385 Atlanta, GA 30392-1385	-					0.00
Account No. 58077		Trade Debt				
Nordson Corporation PO Box 951088 Dallas, TX 75395	-					0.00
Account No. 58248		Trade Debt				
North Mail Inc 5720 B Street Anchorage, AK 99518-1643	-					0.00
Sheet no. <u>122</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						1,393.60

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 58355		Trade Debt				
NorthWest Handling Systems Inc Dept 3051 PO Box 34936 Seattle, WA 98124-1936	-					0.00
Account No. 58420		Trade Debt				
Northwest Lift Truck Service 10303 SE 250Th Ave Gresham, OR 97080	-					1,619.65
Account No. 58424		Utilities				
Northwest Natural PO Box 8905 Portland, OR 97255	-					663.47
Account No. 58490		Trade Debt				
Northwest Paper Box 5617 N Basin Avenue Portland, OR 97217-3901	-					20,207.08
Account No. 58360		Trade Debt				
Northwestern Felt & Arasives PO Box 2314 Lake Grove, OR 97035	-					0.00
Sheet no. <u>123</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						22,490.20

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 13677		Trade Debt				
Now Pressroom Products 22981 Triton Way Unit C Laguna Hills, CA 92653	-					0.00
Account No. 58660		Trade Debt				
Nu-Way Printing 306 SE 8Th Portland, OR 97214	-					0.00
Account No. 58725		Trade Debt				
Oak Harbor Freight Lines Inc PO Box 1469 Auburn, WA 98071-1469	-					0.00
Account No. 59000		Trade Debt				
Office Depot PO Box 9020 Des Moines, IA 50368-9020	-					0.00
Account No. 59301		Trade Debt				
Office Depot PO Box 70025 Los Angeles, CA 90074	-					1,406.87
Sheet no. <u>124</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,406.87

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 13750	-	Trade Debt				
Office Team Inc. File 73484 PO Box 6000 San Francisco, CA 94160-3484						
						0.00
Account No. 59580	-	Trade Debt				
Olympic Adhesives Inc. 670 Canton Street Norwood, MA 02062						
						1,427.77
Account No. 59072	-	Trade Debt				
Ooligan Press Department of English PO Box 751 Portland, OR 97207-0751						
						4,332.02
Account No. 77090	-	Expense Reimbursement				
Ora Schulman One Central Avenue San Francisco, CA 94117						
						0.00
Account No. 60205	-	Trade Debt				
Oregon Dept. of Environmental Quality 2020 SW 4th Avenue #400 Portland, OR 97201						
						0.00
Sheet no. <u>125</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,759.79

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 60212		Trade Debt				
Oregon Dept. of Transportation Motor Carrier Transportation B 550 Capitol St NE Salem, OR 97310-1380	-					0.00
Account No. 60360		Trade Debt				
Oregon Historical Society 1200 SW Park Ave Portland, OR 97205-2483	-					1,452.56
Account No. 60375		Trade Debt				
Oregon Library Association c/o Rita Rivera 1820 SW Glenview Ave Portland, OR 97225	-					0.00
Account No. 60385		Trade Debt				
Oregon Lithoprint Inc 1315 NE Miller St. McMinnville, OR 97128	-					2,824.14
Account No. 60500		Trade Debt				
Oregon Pallet PO Box 12247 Salem, OR 97309	-					4,343.87
Sheet no. <u>126</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,620.57

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 60900		Trade Debt				
Oregon Wire Products Co. Inc. 13030 N E Whitaker Way PO Box 20279 Portland, OR 97294	-					0.00
Account No. 60410		Trade Debt				
Oregonian Publishing Co. 1320 SW Broadway Portland, OR 97201	-					554.54
Account No. 62075		Trade Debt				
Overnite Transportation Co. PO Box 79755 Baltimore, MD 21279-0755	-					0.00
Account No. 62080		Trade Debt				
Oyster Press LLC 1004 Commercial Ave PMB 413 Anacortes, WA 98221	-					24,100.27
Account No. 62740		Trade Debt				
Pacific Delivery Service Inc. 6902 South 194Th St Kent, WA 98032	-					0.00
Sheet no. <u>127</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						24,654.81

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 70960	-	Trade Debt				
Pacific Lamp Wholesale 10725 SW 5th Street Beaverton, OR 97005						
						25.90
Account No. 62500	-	Trade Debt				
Pacific Mailing & Shipping Sys 6336 SE Milwaukie Ave Portland, OR 97202						
						0.00
Account No. 62950	-	Trade Debt				
Pacific NW Booksellers 214 E. 12th Avenue Eugene, OR 97401-3245						
						2,400.00
Account No. 62751	-	Trade Debt				
Pacific Office Auto.Beaverton 14747 NW Greenbrier Pkwy Suite B Beaverton, OR 97006						
						97.09
Account No. 62750	-	Equipment Lease				
Pacific Office Automation Ref No 24628355 PO Box 41601 Phila, PA 19101						
						4,365.91
Sheet no. <u>128</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						6,888.90

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9550		Trade Debt				
Pacific Paper 100 Garden Street Santa Barbara, CA 93101	-					1,717.55
Account No. 62925		Trade Debt				
Pacific Paper Tube Inc. 1025 - 98Th Avenue Oakland, CA 94603	-					0.00
Account No. 70959		Trade Debt				
Pacific Printing & Imaging PO Box 42548 Portland, OR 97242	-					2,736.00
Account No. 13		Trade Debt				
Packaging Service & Parts 541 Berry Way La Habra, CA 90631	-					0.00
Account No. 62395		Trade Debt				
PackagingPrice.com, Inc 1300 S Grove Ave, #203 Barrington, IL 60010-5247	-					0.00
Sheet no. 129 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						4,453.55

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 30685		Trade Debt				
Pam Flowers PO Box 874924 Wasilla, AK 99687	-					1,041.29
Account No. 14100		Trade Debt				
Paper Coating Co. Inc. 3536 Medford Street Los Angeles, CA 90063	-					6,739.10
Account No. 1332300		A/R Credit Bal.				
Park Row Booksellers 9 West Park Row Clinton, NY 13323	-					36.64
Account No. 63795		Trade Debt				
Parson Weems Publisher Service Christopher R. Kerr 565 Broadway, #5A Hastings on Hudson, NY 10706	-					22,635.42
Account No. 45530		Trade Debt				
Pat Kramer 111,22950 116 Avenue Maple Ridge, BC CANADA V2X 2T7	-					29.71
Sheet no. <u>130</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						30,482.16

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9		Expense Reimbursement				
Patricia Newman 3323 SW Rhino Way Portland, OR 97239	-					0.00
Account No. 86625		Trade Debt				
Patsy Turner Egan PO Box 385 Hakalau, HI 96710	-					69.60
Account No. 37100		Trade Debt				
Paul Linnman 4134 SW 54th Place Portland, OR 97221	-					68.31
Account No. 34242		Trade Debt				
Paul O. Giesey/ Adcrafters 3217 NW Yeon Portland, OR 97210	-					0.00
Account No. 72641		Trade Debt				
Paul Rezendes 3833 Bearsden Road Royalston, MA 01368	-					1,650.00
Sheet no. <u>131</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,787.91

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 64555		Trade Debt				
Paul'S Plumbing Service Co. 5516 S E Foxfire Way Milwaukie, OR 97222	-					0.00
Account No. 86535		Trade Debt				
Pavel Tuma 14721 SW Fern St Tigard, OR 97223	-					0.00
Account No. 62700		Trade Debt				
PC Mall, Inc. File 55327 Los Angeles, CA 90074-5327	-					0.00
Account No. 28995		Trade Debt				
Peggy Fagerstrom PO Box 1726 Nome, AK 99762	-					0.00
Account No. 65640		Trade Debt				
Peninsula Truck Lines PO Box 587 Auburn, WA 98071-0587	-					0.00
Sheet no. <u>132</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						0.00
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 65610		Trade Debt				
Penrose Photography PO Box 20538 Keizer, OR 97307	-					100.00
Account No. 66700		Trade Debt				
Peregrine Images 702 West Idaho Suite 360 Boise, ID 83702	-					0.00
Account No. 14		Trade Debt				
Perkins & Company 1211 SW 5th Avenue Suite 1000 Portland, OR 97204-3710	-					13,132.75
Account No. 66850		Legal Fees				
Perkins Coie LLP Attn: Jeanette Thomas 1120 NW Couch Street, 10th Fl Portland, OR 97209	-					0.00
Account No. 50500		Trade Debt				
Peter Marbach 3121 Eliot Drive Hood River, OR 97031	-					0.00
Sheet no. <u>133</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						13,232.75

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19		Trade Debt				
Pfau Reicker 1421 State Street Santa Barbara, CA 93101-2507	-					0.00
Account No. 81072		Trade Debt				
Phil Stanford 2940 SE Berkeley Place Portland, OR 97202	-					410.66
Account No. 65630		Trade Debt				
Phoenix Color Corp 540 Western Maryland Pkwy Hagerstown, MD 21740	-					0.00
Account No. 65600		Trade Debt				
Phone Directories Company, Inc Po Box 887 Provo, UT 84603-0887	-					0.00
Account No. 65650		Trade Debt				
PhotoCraft, Inc. 320 S.W. Stark St. Room 333 Portland,, OR 97204	-					0.00
Sheet no. <u>134</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						410.66

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 65775		Trade Debt				
Pike Place Market PDA c/o Executive Director 85 Pike St., Rm 500 Seattle, WA 98101	-					212.93
Account No. 66344		Trade Debt				
Pitney Bowes PO Box 856390 Louisville, KY 40285	-					891.90
Account No. 66330		Trade Debt				
Pitney Bowes Inc. - Pbcc PO Box 856460 Louisville, KY 40285	-					0.00
Account No. 66400		Trade Debt				
PIX 23 Whitehall Drive Orinda, CA 94563	-					0.00
Account No. 66386		Trade Debt				
Plasma Coatings Inc. 5438 Paysphere Circle Chicago, IL 60674	-					0.00
Sheet no. <u>135</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,104.83

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 66423		Trade Debt				
Platt Electric Supply PO Box 2858 Portland, OR 97208		-				
						0.00
Account No. 62905		Trade Debt				
PNBA 317 W Broadway Suite 214 Eugene, OR 97401-2890		-				
						0.00
Account No. 69485		Utilities				
Portland Bureau of Waterworks PO Box 4216 Portland, OR 97208		-				
						1,289.52
Account No. 67887		Trade Debt				
Portland Compressor 310 SE 12th Avenue Portland, OR 97214		-				
						409.00
Account No. 67899		Trade Debt				
Portland Courier & Storage PO Box 1099 Wilsonville, OR 97070		-				
						0.00
Sheet no. <u>136</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,698.52

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 68000		Trade Debt				
Portland Freightliner Inc. PO Box 17218 Portland, OR 97217	-					0.00
Account No. 68206		Utilities				
Portland General Electric Co. PO Box 4438 Portland, OR 97208	-					13,481.77
Account No. 68825		Trade Debt				
Portland Police Alarm Administration PO Box 1867 Portland, OR 97207	-					0.00
Account No. 69000		Trade Debt				
Portland Police Alarm Administration 1111 SE 2nd Avenue 1414 Portland, OR 97204	-					125.00
Account No. 69300		Trade Debt				
Portland's Vital Signs 2303 Nw 23Rd Ave Portland, OR 97210	-					0.00
Sheet no. <u>137</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						13,606.77

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C					DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.
Account No. 69895		-	Utilities			0.00	
PowerNet Global Communications PO Box 740146 Cincinnati, OH 45274-0146							
Account No. 70585		-	Trade Debt			0.00	
PPAI 3125 Skyway Circle North Irving, TX 75038-3526							
Account No. 14711		-	Trade Debt			0.00	
Precision Instruments 1141 N Fountain Way Anaheim, CA 92806							
Account No. 70200		-	Trade Debt			0.00	
Premier Lift Truck Service 9585 SW Tualatin Sherwood Rd Tualatin, OR 97062							
Account No. 70240		-	Trade Debt			8,630.67	
Premium Assignment Corp. PO Box 8097 Portland, OR 97207-8097							
Sheet no. <u>138</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	8,630.67

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 10		Trade Debt				
Prepaid Legal Services P.O. Box 3882 Ada, OK 74821	-					0.00
Account No. 70400		Trade Debt				
Price Stern Sloan, Inc. 345 Hudson St New York, NY 10014	-					0.00
Account No. 70401		Accounting Services				
PricewaterhouseCoopers LLP PO Box 31001-0068 Pasadena, CA 91110-0068	-					157,655.93
Account No. 14725		Trade Debt				
Primo Graphics Inc. 1648 Flower Street Glendale, CA 91201	-					0.00
Account No. 70997		Trade Debt				
Printer's NW Trader 360 SE Spokane Street Suite 101 Portland, OR 97202	-					3,347.14
Sheet no. <u>139</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						161,003.07

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 666	-	Trade Debt				
Printing Impressions 526 Laguna Street Santa Barbara, CA 93101						
						129.00
Account No. 71005	-	Trade Debt				
Printing Ind. Assoc.-So. Ca. PO Box 910936 5800 S Easern Ave, Ste 400 Los Angeles, CA 90091						
						260.00
Account No. 95292	-	Trade Debt				
Prisca Weems Bill Weems Photography, Inc. 2030 Pierce Mill Road N. Washington, DC 20010						
						0.00
Account No. 70586	-	Trade Debt				
Professional Legal Copy 360 K Street Suite 101 Anchorage, AK 99501						
						0.00
Account No. 71110	-	Trade Debt				
Providence Business Health Service PO Box 13993 Portland, OR 97213						
						0.00
Sheet no. 140 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						389.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2518000		A/R Credit Bal.				
Prudential Jack White 3801 Centerpoint Drive Suite 200 Anchorage, AK 99503-5822	-					238.13
Account No. 70810		Lease				
PTP Management 2550 Denali St, Ste 500 Anchorage, AK 99503	-					0.00
Account No. 71096		Trade Debt				
Publishers Assoc of the West 1940 Mapleleaf Road Lake Oswego, OR 97034-6853	-					625.00
Account No. 71140		Trade Debt				
Puget Bindery 7820 So 228Th Street Kent, WA 98032	-					0.00
Account No. 71120		Trade Debt				
Puget Sound Maritime Hist Soc 2161 East Hamlin Seattle, WA 98102	-					0.00
Sheet no. <u>141</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						863.13
Subtotal (Total of this page)						863.13

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 71155		-	Trade Debt			1,205.79
Purchase Power PO Box 856042 Louisville, KY 40285						
Account No. 71300		-	Utilities			0.00
QRS Corporation PO Box 198145 Atlanta, GA 30384-8145						
Account No. 1574500		-	Trade Debt			973.07
Quail Ridge Books 3522 Wade Ave Raleigh, NC 27607						
Account No. 71350		-	Trade Debt			282.06
Qwest PO Box 12480 Seattle, WA 98111						
Account No. 71400		-	Trade Debt			1,889.80
R.R. Donnelley Receivables Inc. PO Box 100112 Pasadena, CA 91189						
Sheet no. 142 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			4,350.72

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 74300		Trade Debt				
R.S. Hughes Company Inc. PO Box 301307 Portland, OR 97294	-					0.00
Account No. 15200		Trade Debt				
Radiant Consulting Inc. Bill Ogden PO Box 91111 Santa Barbara, CA 93190-1111	-					0.00
Account No. 71425		Trade Debt				
Radio Cab Company 1613 N.W. Kearney Street Portland, OR 97209	-					59.28
Account No. 1286		Trade Debt				
Ralph Ahgupuk 7601 Maryland Ave. Anchorage, AK 99504-1913	-					20.97
Account No. 7135500		Trade Debt				
Rand McNally & Co PO Box 887 Skokie, IL 60076	-					3,384.66
Sheet no. <u>143</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						3,464.91
Subtotal (Total of this page)						3,464.91

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
			DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 71528			Trade Debt				4,700.75
Randall Lee Schieber 2854 Sherwood Road Columbus, OH 43209		-					
Account No. 7903			Trade Debt				463.71
Randolph Bayliss 119 Seward St., #10 Juneau, AK 99801		-					
Account No. 11500			Trade Debt				0.00
Randy Brandon PO Box 1010 Girdwood, AK 99587		-					
Account No. 11730			Trade Debt				0.00
Rangefire Design 211 Rametto Road Santa Barbara, CA 93108		-					
Account No. 71530			Trade Debt				2,586.03
Rapid Bind Inc. PO Box 42493 Portland, OR 97242		-					
Sheet no. <u>144</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)
							7,750.49

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 70530	-	Trade Debt				
Raymond Proenneke 40655 Brock Avenue Hemet, CA 92544						
						0.00
Account No. 86460	-	Trade Debt				
Raymond Troll 5 Creek St Ketchikan, AK 99901						
						3,250.00
Account No. 15260	-	Trade Debt				
Rayne Water Cond. Inc. PO Box 6070 Santa Barbara, CA 93160-6070						
						0.00
Account No. 72369	-	Trade Debt				
Register of Copyrights Library of Congress 101 Independence Ave, SE Washington, DC 20540						
						0.00
Account No. 72401	-	Trade Debt				
Remedy Intelligent Staffing 24233 Network Place Chicago, IL 50673-1242						
						7,165.90
Sheet no. <u>145</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						10,415.90

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 72609		Trade Debt				
Revere Graphics 726 SE Grand Ave Portland, OR 97210	-					4,265.02
Account No. 72615		Trade Debt				
Reynolds-Wulf Design Inc 5331 SW Macadam Ave Suite 354 Portland, OR 97239	-					9.48
Account No. 9400		Trade Debt				
Rich Graphics 527 Garden Street Santa Barbara, CA 93101	-					0.00
Account No. 14810		Trade Debt				
Richard Carstensen PO Box 021168 Juneau, AK 99802	-					234.17
Account No. 62100		Expense Reimbursement				
Richard L. Owsiany 14021 SE 122nd Ave Clackamas, OR 97015	-					0.00
Sheet no. <u>146</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 4,508.67

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 51010		Trade Debt				
Richard McDonald 3263 113th Avenue Bellevue, WA 98004-7521	-					11.02
Account No. 74500		Trade Debt				
Richard Ross 510 Country Club Road Lake Oswego, OR 97034	-					0.00
Account No. 76600		Trade Debt				
Rick Schafer Photography, LLC 7448 SW Hunt Club Drive Portland, OR 97223	-					6,786.22
Account No. 62001		Trade Debt				
Ricoh Business Solutions 16760 SW Upper Boones Ferry Rd Durham, OR 97224	-					0.00
Account No. 72700		Trade Debt				
Rima Enterprises Inc 5340 Argosy Avenue Huntington Beach, CA 92649	-					0.00
Sheet no. <u>147</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						6,797.24

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No. 58750		-	Trade Debt				234.17
Rita O'Clair 1290 Three Meadows Ln Friday Harbor, WA 98250							
Account No. 72750		-	Trade Debt				672.45
River City Environmental Inc. PO Box 30087 Portland, OR 97294							
Account No. 71410		-	Trade Debt				0.00
RLK Inc. Attn: Dick Kohnstamm Timberline Lodge Timberline, OR 97028							
Account No. 73700		-	Trade Debt				2,989.55
Roadway Express, Inc. PO Box 100129 Pasadena, CA 91198-0129							
Account No. 4300		-	Trade Debt				419.05
Robert Ames 1136 NW Hoyt Suite 200 Portland, OR 97209							
Sheet no. <u>148</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)
							4,315.22

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 9000		Expense Reimbursement				
Robert Bengtson 14331 SW Peninsula Drive Crooked River Ranch, OR 97760	-					0.00
Account No. 78285		Trade Debt				
Robert E. Shepard Agency, The 1608 Dwight Way Berkeley, CA 94703-1804	-					0.00
Account No. 5200		Trade Debt				
Robert H. Armstrong 5870 Thane Rd Juneau, AK 99801	-					2,227.33
Account No. 65648		Trade Debt				
Robert L. Persons PO Box 403 Girdwood, AK 99503	-					1,936.77
Account No. 72620		Trade Debt				
Robert M. Reynolds 5331 SW Macadam Suite 270 Portland, OR 97201	-					0.00
Sheet no. <u>149</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						4,164.10

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 83760						
Robin A Nere 20610 SW Blanton St Aloha, OR 97007		-				0.00
Account No. 73950						
Rockwell Automation Drawer Cs 198191 Atlanta, GA 30384		-				0.00
Account No. 83086						
Rod Sumpter 6 Granny's Lane Cornwall England TR6 OHGB		-				1,525.40
Account No. 79000						
Ron Shook 8941 SW Leslie St Portland, OR 97223		-				0.00
Account No. 74423						
Rosan Inc Attn: Bill Eckhardt PO Box 6712 Portland, OR 97228		-				773.46
Sheet no. <u>150</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,298.86

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 74425		Trade Debt				
Rose City Bindery PO Box 8205 Spokane, WA 99203		-				
						0.00
Account No. 83890		Trade Debt				
Rose Michelle Taverniti The Courageous Eye 4318 Dayton Ave. North Seattle, WA 98103		-				
						0.00
Account No. 1000		Trade Debt				
Ross Bindery Inc. 15310 Spring Ave. Santa Fe Spring, CA 90670		-				
						0.00
Account No. 27955		Trade Debt				
Ross Eberman 8136 NW Skyline Portland, OR 97229		-				
						85.30
Account No. 15420		Trade Debt				
Roswell Bookbinding 2614 N.Twenty-Ninth Av Phoenix, AZ 85009		-				
						0.00
Sheet no. <u>151</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						85.30

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 73785		Trade Debt				
Roundup Press PO Box 109 Boulder, CO 80306-0109	-					6,133.35
Account No. 12575		Trade Debt				
Roy Bromfield 830 Central Ave New Providence, NJ 07974	-					0.00
Account No. 71410		Trade Debt				
RR Donnelley Logistics PO Box 100112 Pasadena, CA 91189	-					0.00
Account No. 9850		Trade Debt				
Rudolf G. Billberg 17033 N. Joshua Tree Ct Sun City, AZ 85373-1816	-					0.00
Account No. 38480		Trade Debt				
Russ Heint 24 10471 Resthaven Drive Sidney, BC CANADA V8L 3H6	-					232.04
Sheet no. <u>152</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						6,365.39

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 45773		Trade Debt				1,110.45
Russell Lamb PO Box 8159 Portland, OR 97207	-					
Account No. 74760		Trade Debt				0.00
Ruth Rudner PO Box 2400 Corrales, NM 87048	-					
Account No. 74825		Trade Debt				0.00
Ryder Transportation Service Lockbox File 56347 Los Angeles, CA 90074-6347	-					
Account No. 16000		Trade Debt				0.00
S.B. Mailworks 601 Pine Avenue Goleta, CA 93117	-					
Account No. 75300		Trade Debt				0.00
S.R. Bastien Co. PO Box 5453 Evanston, IL 60204	-					
Sheet no. <u>153</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,110.45

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 92470		Trade Debt				
Salvatore Vasapolli PO Box 240 Lake Hopatcong, NJ 07847	-					963.21
Account No. 15875		Trade Debt				
Samy's Camera Inc. 614 Chapala Street Santa Barbara, CA 93101	-					0.00
Account No. 76350		Trade Debt				
Sanderson Safety Supply 1101 SE 3Rd Avenue Portland, OR 97214	-					0.00
Account No. 75625		Trade Debt				
Sanford J Greenburger Assoc 55 Fifth Ave Attention: Beth Vesel New York, NY 10003	-					13.63
Account No. 15950		Trade Debt				
Santa Barbara Bank&Trust Leasing Division PO Box 60607 Santa Barbara, CA 93160-0607	-					0.00
Sheet no. <u>154</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						976.84

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 15		Trade Debt				
Santa Barbara Yatch Club 130 Harbor Way Santa Barbara, CA 93109	-					0.00
Account No. 42851		Expense Reimbursement				
Sara Beach Juday 17601 Steamboat Drive Anchorage, AK 99516	-					0.00
Account No. 75655		Trade Debt				
Sara Matthews 520 16th Street Brooklyn, NY 11215	-					122.99
Account No. 28500		Trade Debt				
Sarah Eppenbach 1219 Lopez Sound Road Lopez Island, WA 98261	-					666.93
Account No. 16035		Trade Debt				
SB County Fire Departmnt Attn: Finance 4410 Cathedral Oaks Road Santa Barbara, CA 93110	-					0.00
Sheet no. <u>155</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
						Subtotal (Total of this page)
						789.92

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 14		Trade debt				
SBWH Inc. PO Box 6913 Santa Barbara, CA 93160	-					0.00
Account No. 77040		Trade Debt				
Scheie Manufacturing 2271 SW 30th Drive Gresham, OR 97080	-					0.00
Account No. 77060		Trade Debt				
Schmeer Sheet Metal 2376 NW Thurman St Portland, OR 97210	-					0.00
Account No. 7899		Trade Debt				
Scott Barrow 56 Church St Lenox, MA 01240	-					2,050.00
Account No. 25500		Expense Reimbursement				
Scott Gordon 637 Aurora Avenue Santa Barbara, CA 93109	-					0.00
Sheet no. <u>156</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						2,050.00
Subtotal (Total of this page)						2,050.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 77400		Trade Debt				
Sedona Staffing 600 35th Avenue Moline, IL 61265	-					18,023.36
Account No. 57325		Trade Debt				
Send It Direct 12715 NE Whitaker Way Portland, OR 97230	-					0.00
Account No. 77875		Building Lease				
Sequoia Development 1531 SW Hall St Portland, OR 97201	-					97,642.24
Account No. 16676		Trade Debt				
Service Master Anytime 6485 Calle Real Suite D Goleta, CA 93117	-					0.00
Account No. 16675		Trade debt				
Service Master Of SB Inc. 415 E. Montecito St. Santa Barbara, CA 93101	-					0.00
Sheet no. <u>157</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						115,665.60

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 7893		Trade Debt				
Sharon Barr 2311 Abbott Avenue Alamogordo, NM 88310	-					6.90
Account No. 78289		Trade Debt				
Shelton-Turnbull Printers, Inc 3403 West Seventh PO Box 22008 Eugene, OR 97402-0454	-					0.00
Account No. 76750		Trade Debt				
Sherrie Guilmette 7913 Tualatin Avenue Lake Oswego, OR 97035-7135	-					200.00
Account No. 16		Trade Debt				
Sherry & Associates 513 Santa Barbara St Santa Barbara, CA 93101	-					0.00
Account No. 79010		Trade Debt				
Showroom 504 1933 S. Broadway Los Angeles, CA 90007	-					0.00
Sheet no. <u>158</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						206.90

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 39200		Trade Debt				
Sidney Huntington Box 27 Galena,, AK 99741						
	-					1,467.88
Account No. 78600		Trade Debt				
Sierra Springs 802 NE Davis Street Portland, OR 97232						
	-					188.99
Account No. 79020		Trade Debt				
Sierra Springs PO Box 515326 Los Angeles, CA 90051-8626						
	-					0.00
Account No. 79050		Trade Debt				
Silver Imaging Inc 215 W College Ave Silver City, NM 88061						
	-					0.00
Account No. 79065		Trade Debt				
Silver River Books 1200 Miramar Ave., #908 Medford, OR 97504						
	-					6,785.37
Sheet no. <u>159</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						8,442.24

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 17		Trade Debt				
Skylark Cinema Chase Palm Park Santa Barbara, CA 93110	-					0.00
Account No. 79850		Trade Debt				
SM Andersen Co. Inc. 6712 N. Cutter Circle Portland, OR 97217	-					0.00
Account No. 16951		Trade Debt				
Smart & Final PO Box 911190 Los Angeles, CA 90091	-					0.00
Account No. 17040		Utilities				
So. Calif. Edison PO Box 600 Rosemead, CA 91771-0001	-					4,521.96
Account No. 79895		Trade Debt				
Sobel Weber Assoc., Inc. 146 East 19th St New York, NY 10003-2404	-					2,420.93
Sheet no. 160 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						6,942.89

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 17100		Utilities				
Southern Calif. Gas Co. PO Box C Monterey Park, CA 91756		-				
						0.00
Account No. 81002		Trade Debt				
Special Olympics 1133 19th Street NW 11th Floor Washington, DC 20036		-				
						263.00
Account No. 80480		Trade Debt				
Specialty Analytical 19761 SW 95Th Avenue Tualaitn, OR 97062		-				
						578.00
Account No. 13650		Trade Debt				
Spicers Paper Inc. 12310 E Slauson Ave Santa Fe Spring, CA 90670-9118		-				
						49,134.82
Account No. 81030		Trade Debt				
Spicers Paper, Inc. PO Box 100368 Pasadena, CA 91189-0368		-				
						33,683.76
Sheet no. <u>161</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						83,659.58

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 81021		Trade Debt				
Spieler Agency John Straley 22 West 22nd Street New York, NY 10010	-					3,902.30
Account No. 13580		Trade Debt				
Sprint PO Box 54977 Los Angeles, CA 90054	-					1,156.62
Account No. 11915		Trade Debt				
Stanley's Letterpress Stanley Lopez 485 Kellogg Way Goleta, CA 93117	-					980.00
Account No. 81073		Trade Debt				
Staples Business Advantage Dept. LA PO Box 83689 Chicago, IL 60696-3689	-					720.49
Account No. 17225		Trade Debt				
Staples Inc. PO Box 9020 Des Moines, IA 50368-9020	-					277.34
Sheet no. <u>162</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						7,036.75

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 81700		Trade Debt				
State of Washington Department of Printing PO Box 798 Olympia, WA 98507-0798	-					0.00
Account No. 21750		Trade Debt				
Stephen Cosgrove 19 Niram Ln San Antonio, TX 78216	-					0.00
Account No. 9065		Trade Debt				
Stephen Dow Beckham 1389 SW Hood View Ln Lake Oswego, OR 97034-1505	-					9.48
Account No. 40505		Trade Debt				
Stephen Inguanti 21557 Welby Terrace Ashburn, VA 20148	-					1,936.75
Account No. 97650		Trade Debt				
Stephen Wiswell 56 Curzon Mill Rd Newburyport, MA 01950	-					0.00
Sheet no. <u>163</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,946.23

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 22286	-	Trade Debt				
Steve Crouch 3242 SW 34th St Redmond, OR 97756-8010						
						0.00
Account No. 42025	-	Trade Debt				
Steve Johannsen PO Box 1319 St Helens, OR 97031						
						0.00
Account No. 85610	-	Trade Debt				
Steve Terrill PO Box 55641 Portland, OR 97238						
						30.47
Account No. 92390	-	Trade Debt				
Steve Uzzell 1420 Belcastle Ct Reston, VA 20194						
						5,441.35
Account No. 82430	-	Trade Debt				
Stimson-Lane Wine & Spirits, L 14111 NE 145th St Woodinville, WA 98072						
						0.00
Sheet no. 164 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,471.82

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 82445		Trade Debt				
Stoecklein Photography, LLC PO Box 856 10th Street Center, Suite A-1 Ketchum, ID 83340	-					0.00
Account No. 82800		Trade Debt				
Stuebing Automatic Machine Co. 10591 Chester Road Cincinnati, OH 45215	-					0.00
Account No. 82888		Trade Debt				
Subotnick Packing Material Co 3250 NW Yeon Ave E Portland, OR 97210	-					2,364.85
Account No. 82902		Trade Debt				
Suburban Propane PO Box 23067 Tigard, OR 97223	-					165.00
Account No. 17350		Trade Debt				
Superior Press Parts Inc. 10 Astro Place Rockaway, NJ 07866	-					0.00
Sheet no. <u>165</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						2,529.85

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 28590		Trade Debt				
Susan Ewing 2412 Bluebell Ave Bozeman, MT 59718	-					895.33
Account No. 81035		Trade Debt				
Susan Springer PO Box 4878 Ketchum, ID 83340	-					152.88
Account No. 81085		Trade Debt				
Susan Stauffacher 1080 Knapp St. NE Grand Rapids, MI 49505	-					43.99
Account No. 86650		Trade Debt				
Susan Tweit PO Box 578 Salida, CO 81201-0578	-					0.00
Account No. 73400		Trade Debt				
Sylvia Hayse Literary Agency PO Box 1954 Bandon, OR 97411	-					285.00
Sheet no. <u>166</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,377.20

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 17550		Trade Debt				
Tech Bindery Inc. 10620 South Pioneer Bl Santa Fe Spring, CA 90670	-					1,710.00
Account No. 17466		Trade Debt				
Technotrans America Inc. 235 Jason Court Corona, CA 92879-6199	-					0.00
Account No. 85000		Trade Debt				
Tehabi Books 4920 Carroll Canyon Rd Suite 200 San Diego, CA 92121-1725	-					0.00
Account No. 85375		Trade Debt				
TelAlaska Networks PO Box 233609 Anchorage, AK 99523-3609	-					0.00
Account No. 42788		Trade Debt				
Teresa Jordan 1257 E 100 South Salt Lake City, UT 84102	-					0.00
Sheet no. <u>167</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						1,710.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 79620		Trade Debt				
Teri Sloat 5841 Lone Pine Rd Sebastapol, CA 95472	-					288.67
Account No. 6001		Trade Debt				
The Arwine Company Inc. Alaska Jewelry PO Box 102539 Anchorage, AK 99510	-					16,734.67
Account No. 14000		Trade Debt				
The Box Maker PO Box 58968 Tukwila, WA 98138	-					0.00
Account No. 13463		Trade Debt				
The Business Journal 851 SW Sixth Ave, Ste 500 Portland, OR 97204	-					0.00
Account No. 16225		Trade Debt				
The Chickasaw Nation PO Box 1548 Ada, OK 74820	-					0.00
Sheet no. <u>168</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						17,023.34

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 16368	-	Trade Debt				
The CIRI Foundation 3600 San Jeronimo Drive Suite 256 Anchorage, AK 99508-2870						
						13,999.75
Account No. 7605	-	Trade Debt				
The Fulfillment House 433 Fernando Ct. Glendale, CA 91204						
						0.00
Account No. 98024	-	Trade Debt				
The Goff Company 17 Paul Drive San Rafael, CA 94903						
						122,893.86
Account No. 38600	-	Trade Debt				
The Home Depot-Crc PO Box 6029 Dept 32 The Lakes, NV 60197						
						0.00
Account No. 85611	-	Trade Debt				
The Husky Homestead PO Box 48 Denali Park, AK 99755						
						13,466.42
Sheet no. <u>169</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						150,360.03

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 57299		Trade Debt				
The Nature Conservancy of WA 217 Pine Street, Suite 1100 Seattle, WA 98101	-					0.00
Account No. 60575		Trade Debt				
The Orion Society PO Box 3000 Dept ORI Denville, NJ 07834	-					0.00
Account No. 81650		Trade Debt				
The Star Group 1109 Grand Avenue North Bergen, NJ 07047	-					2,755.68
Account No. 91900		Trade Debt				
The Unisource Worldwide Inc. File 57006 Los Angeles, CA 90074	-					2,064.71
Account No. 18755		Trade Debt				
The Ventura County Star PO Box 79085 City of Industry, CA 91716-9085	-					0.00
Sheet no. <u>170</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						4,820.39

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 85999		Trade Debt				
Third Eye Photography PO Box 1010 Girdwood, AK 99587						
	-					200.00
Account No. 86035		Trade Debt				
Thomas D. Mangelsen, Inc. c/o Dana Henricksen, President 13030 F Street Omaha, NE 68137						
	-					808.98
Account No. 48850		Trade Debt				
Thomas J. McFadden 3571 E Davies Place Littleton, CO 80122						
	-					13,245.46
Account No. 73825		Trade Debt				
Thomas Robinson 441 NE Jarrett Portland, OR 97211-3126						
	-					0.00
Account No. 77160		Trade Debt				
Thomas Scully 402 Brookview Court Mechanicsburg, PA 17050						
	-					0.00
Sheet no. <u>171</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						14,254.44

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 86070		Trade Debt				
Thyme & The River Publications Attn: Pat Lee PO Box 207 Idleyld Park, OR 97447-0207	-					15.00
Account No. 31425		Expense Reimbursement				
Tim Frew 4533 NE 31st Avenue Portland, OR 97211	-					0.00
Account No. 42785		Trade Debt				
Tim Jones PO Box 4188 Palmer, AK 99645	-					9.82
Account No. 51425		Trade Debt				
Tim McCormick Fundraising Unlimited PO Box 27672 Tempe, AZ 85285-7672	-					0.00
Account No. 17700		Expense Reimbursement				
Tim Roof 420 East Cota Street Santa Barbara, CA 93101	-					0.00
Sheet no. <u>172</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						24.82

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 86080		Trade Debt				
Tim Thompson 11826 Manzanita Lane Bainbridge Island,, WA 98110		-				
						200.00
Account No. 17		Trade Debt				
Timothy Williamson 91 Turnberry Road Half Moon Bay, CA 94019		-				
						13,381.58
Account No. 7630200		A/R Credit Bal.				
Title Wave Used Books 1360 West Northern Lights Anchorage, AK 99503		-				
						274.67
Account No. 46250		Trade Debt				
Tom & Pat Leeson PO Box 2498 Vancouver, WA 98668		-				
						0.00
Account No. 42345		Trade Debt				
Tom Jay PO Box 295 Chimacum, WA 98325		-				
						13.63
Sheet no. <u>173</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						13,869.88

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 86076	-	Trade Debt				
Tom Till, Inc. 3160 Rimrock Ln Moab, UT 84532						
						75.69
Account No. 94490	-	Trade Debt				
Tom Walker PO Box 146 Denali Park, AK 99755						
						2,602.60
Account No. 96975	-	Trade Debt				
Tom Wharton 1024 Ramona Ave Salt Lake City, UT 94105						
						4,611.31
Account No. 86239	-	Trade Debt				
Tonkin Torp LLP 1600 Pioneer Tower 888 SW 5th Avenue Portland, OR 97204						
						170,294.29
Account No. 86236	-	Trade Debt				
Toppan Printing Co Inc 4551 Glencoe Ave, Ste 110 Marina Del Rey, CA 90292						
						19,289.90
Sheet no. <u>174</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						196,873.79

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 2		Trade Debt				
Tracie Basile Cooper 13245 NW Nahcotta Drive Tigard, OR 97223	-					1,890.31
Account No. 16		Trade Debt				
Trade-Debt.net PO Box 1487 West Babylon, NY 11704	-					11,130.53
Account No. 86280		Trade Debt				
Tradeshaw Trish Transportation 3535 E Coast Highway Suite 100 Corona Del Mar, CA 92625	-					0.00
Account No. 86352		Trade Debt				
Transfac Funding Corporation PO Box 3262 Portland, OR 97208	-					0.00
Account No. 12585		Trade Debt				
Tricia Brown 31330 New Kirk Road Scappoose, OR 97056	-					5,954.04
Sheet no. 175 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						18,974.88

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 86420		Trade Debt				
Trinity River Sales 1355 Dallas Trade Mart Dallas, TX 75207	-					0.00
Account No. 72640		Trade Debt				
Trish Reynolds 151 Cliff Street PO Box 1065 Eureka, NV 89316	-					0.00
Account No. 79865		Trade Debt				
Tucker Smith 12806 Highway 191 Pinedale, WY 82941	-					12,883.40
Account No. 90050		Trade Debt				
TWAssociates 91 Turnberry Road Half Moon Bay, CA 94019	-					0.00
Account No. 18222		Trade Debt				
Uline 25392 Commerce Drive Lake Forest, CA 92630	-					127.75
Sheet no. <u>176</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						13,011.15

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 90900		Trade Debt				
Ultrakote 21021 66th Ave W Lynnwood, WA 98036	-					528.00
Account No. 18100		Trade Debt				
Unisource Corp. File 57006 Los Angeles, CA 90074-7006	-					2,128.00
Account No. 18425		Trade debt				
United Finish/Lamin Inc. 3401 Pasadena Ave. Los Angeles, CA 90031	-					0.00
Account No. 92287		Trade Debt				
United Paper Converters Inc. 2952 N W Yeon Ave Portland, OR 97210	-					122,797.77
Account No. 92297		Trade Debt				
United Parcel Service PO Box 894820 Los Angeles, CA 90189	-					8,749.78
Sheet no. <u>177</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						134,203.55

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 92303 United States Postal Service CMRS-PBP PO Box 0566 Carol Stream, IL 60132-0566	-	Trade Debt				0.00
Account No. 9166500 University Of Alaska Anchorage Bookstore 2905 Providence Drive Anchorage, AK 99508	-	A/R Credit Bal.				139.28
Account No. 89332 University of Maine 5775 UM Bookstore Orono, ME 04469-5778	-	Trade Debt				47.42
Account No. 92305 University of Washington and Resource Programs 3716 Brooklyn Ave NE Seattle, WA 98105-6716	-	Trade Debt				75.10
Account No. 92290 UPS Supply Chain Solutions PO Box 1067 Scranton, PA 18577-0067	-	Trade Debt				1,220.92
Sheet no. 178 of 193 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page) 1,482.72

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 18350		Trade debt				
US Postal Service PO Box 1900 Goleta, CA 93116-9628	-					0.00
Account No. 92305		Trade Debt				
US Postal Service Portland Main Office PO Box 3480 Portland, OR 97208-3480	-					88.00
Account No. 72340		Trade Debt				
USF Reddaway PO Box 1035 Clackamas, OR 97015	-					0.00
Account No. 92666		Trade Debt				
USF Reddaway Truck Lines 26401 Network Place Chicago, IL 60673	-					5,043.59
Account No. 55487		Trade Debt				
Valeria and Sherwood Mohry 34 Prospect Road Sugarloaf, PA 18249	-					0.00
Sheet no. <u>179</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						5,131.59

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 48300		Trade Debt				
Valerie A. Long 3021 Chestnut Ave Baltimore, MD 21211	-					0.00
Account No. 92590		Trade Debt				
VCL 2130 SW 5th Ave #214 Portland, OR 97201-4934	-					0.00
Account No. 18749		Trade Debt				
Ventura County Star PO Box 6711 Ventura, CA 93006	-					0.00
Account No. 18750		Trade Debt				
Ventura Laminating & Sup 2368 Eastman Ave. #13 Ventura, CA 93003	-					0.00
Account No. 9150		Trade Debt				
Verizon California PO Box 30001 Inglewood, CA 90313-0001	-					0.00
Sheet no. <u>180</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						0.00
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 93265	-	Trade Debt				
Verizon Wireless PO Box 9622 Mission Hills, CA 91346						
						169.22
Account No. 93266	-	Trade Debt				
Verizon Wireless Messaging PO Box 15110 Albany, NY 12212						
						0.00
Account No. 93000	-	Trade Debt				
Viatch Publishing Solutions PO Box 503433 St Louis, MO 63150						
						6,935.93
Account No. 33125	-	Expense Reimbursement				
Vicki Knapton 222 SE 5th Ave Hillsboro, OR 97123						
						0.00
Account No. 18825	-	Expense Reimbursement				
Vickie Moore 420 East Cota Street Santa Barbara, CA 93101						
						0.00
Sheet no. <u>181</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						7,105.15

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 93339		Trade Debt				
Vince's Printing 1614 SE 7Th Avenue Portland, OR 97214	-					70.00
Account No. 18900		Trade Debt				
Vision Envelope 13707 So. Figueroa St. Los Angeles, CA 90061	-					3,227.88
Account No. 81050		Trade Debt				
Vivian Staender 1202 Jacobs Drive Eugene, OR 97401	-					0.00
Account No. 6550		Car Lease				
Volkswagon Credit PO Box 60144 City of Industry, CA 91716-0144	-					0.00
Account No. 93500		Trade Debt				
Vortex Industries Inc. 7713 SW Nimbus Avenue Beaverton, OR 97008	-					149.00
Sheet no. <u>182</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						3,446.88

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 93600						
Voyageur Press, Inc. 123 North Second St PO Box 338 Stillwater, MN 55082-0338		-				0.00
Account No. 94515						
W. W. West Inc. 20875 Sholes Rd Bend, OR 97703		-				37,995.75
Account No. 93400						
W.J. Spaargaren P.O. Box 18, 2770 AA Boskoop, Holland		-				0.00
Account No. 35104						
W.W. Grainger Inc Dept 624-808711667 Palatine, IL 60038		-				246.71
Account No. 94420						
Wales Literary Agency, Inc. PO Box 9428 Seattle, WA 98109-0428		-				90.92
Sheet no. <u>183</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						38,333.38

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. 4129800		-				231.03
Walton International 4800 North Scottsdale Road Suite 4000 Scottsdale, AZ 85251						
Account No. 94549		-				300.00
Warden & Associates 1955 Tolinan Creek Road Ashland, OR 97520						
Account No. 1277		-				0.00
Warren Adams 2055 Rockford Creek Rd Clarksville, GA 30523						
Account No. 55325		-				0.00
Warren Miller 6022 Deer Harbor Rd Deer Harbor, WA 98243						
Account No. 95044		-				658.13
Waste Management Portland Division PO Box 78251 Phoenix, AZ 85062						
Sheet no. <u>184</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			1,189.16

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 53500	-	Trade Debt				
Wayne Mergler 3642 E.18th Avenue Anchorage, AK 99508						
						0.00
Account No. 77120	-	Trade Debt				
Wayne Schuster 6784 Silver Sage Helena, MT 59602						
						0.00
Account No. 95556	-	Trade Debt				
Wells Fargo Bank Wells Fargo Card Services PO Box 29491 Phoenix, AZ 85038						
						2,732.37
Account No. 95600	-	Trade Debt				
Wells Fargo Processing Center PO Box 29706 Phoenix, AR 52601						
						2,730.60
Account No. 77700	-	Trade Debt				
Wendy Shattil/Bob Rozinski 8325 E. Princeton Ave Denver, CO 80237						
						0.00
Sheet no. <u>185</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,462.97

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19200		Trade Debt				
Wesco 4265 Charter Street Los Angeles, CA 90058	-					0.00
Account No. 95650		Trade Debt				
Wesco Distribution Inc. Box 910465 Pasadena, CA 91110	-					0.00
Account No. 96199		Trade Debt				
West Coast Paper Company PO Box 84145 Seattle, WA 98124	-					0.00
Account No. 96200		Trade Debt				
West Stock Photography 101 Stuart Street Suite 800 Seattle, WA 98101	-					0.00
Account No. 96235		Trade Debt				
Western Exhibitors LLC 2181 Greenwich St San Francisco, CA 94123-3493	-					0.00
Sheet no. <u>186</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						0.00
Subtotal (Total of this page)						0.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19400	-	Trade debt				
Western States Envelope LLC 2301 Raymer Fullerton, CA 92833						
						0.00
Account No. 3939	-	Trade debt				
Westlam 1200 E. Glenwood Place Santa Ana, CA 92707						
						0.00
Account No. 96400	-	Trade Debt				
Westmark Industries Inc. 6701 SW McEwan Road Lake Oswego, OR 97035						
						0.00
Account No. 95199	-	Trade Debt				
WGC Inc. PO Box 83651 Portland, OR 97283						
						11,127.85
Account No. 96980	-	Trade Debt				
Whitecap Books 351 Lynn Avenue No. Vancouver, BC CANADA V7J 2C4						
						25.31
Sheet no. <u>187</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						11,153.16

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 19570		Trade Debt				
Whitehouse Florists 3324 State St. Santa Barbara, CA 93105	-					91.56
Account No. 96995		Trade Debt				
Whiz Group Limited Unit B 19/f Hop Lung Factory 1 Mong Lung Street Shaukeiwan HK	-					0.00
Account No. 96109		Trade Debt				
Willamette University The Willamette Store 900 State Street Salem, OR 97301	-					889.08
Account No. 99404		Trade Debt				
Willamette Valley Vineyards 8800 Enchanted Way SE Turner, OR 97392	-					4,289.74
Account No. 9450		Trade Debt				
William F. Berry 450 Westridge Drive Portolla Valley, CA 94028	-					0.00
Sheet no. <u>188</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						5,270.38

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 31040	-	Trade Debt				
William Fox 333 W. Spazier Ave Burbank, CA 91560						
						0.00
Account No. 31500	-	Trade Debt				
William Friar 2041 Oak Street Apt. #4 San Francisco, CA 94117						
						2,852.94
Account No. 38357	-	Trade Debt				
William G. Hartshorn 135 Dalton Trail Whitehorse, YK CANADA Y1A 3G1						
						2,500.00
Account No. 39100	-	Trade Debt				
William Hubbell 11 Ledge Road Cumberland Foreside, ME 04110-1106						
						0.00
Account No. 42735	-	Trade Debt				
William Johnson 150 Riverdale Rd Bristol, NH 03222						
						22,735.25
Sheet no. <u>189</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						28,088.19

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 97350		Trade Debt				
William Morris Agency, Inc 1325 Avenue of the Americas New York, NY 10019	-					287.34
Account No. 42740		Trade Debt				
Willie Johnson 1790 Payne St Georgetown, IN 47122	-					0.00
Account No. 97688		Trade Debt				
Winston Company - Oregon 2837 Anthony Lane South Minneapolis, MN 55418-3269	-					1,592.40
Account No. 94690		Trade Debt				
WLA/PNLA Conference 4016 1st Ave NE Seattle, WA 98105-6502	-					0.00
Account No. 97099		Trade Debt				
Wolf Creek Books Inc. Box 31599, RPO Main St. Whitehorse, YK Canada	-					16,292.26
Sheet no. <u>190</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						18,172.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 98007		Trade Debt				
Woodland Park Zoo 601 N. 59th Street Seattle, WA 98103	-					200.00
Account No. 98006		Trade Debt				
WordStock 1500 SW 12th Avenue Portland, OR 97201	-					0.00
Account No. 98020		Trade Debt				
World Publishing Company Subscription Office PO Box 342 Mt. Morris, IL 61054-0342	-					0.00
Account No. 98375		Trade Debt				
Xerox Corporation PO Box 7405 Pasadena, CA 91109-7405	-					0.00
Account No. 98385		Utilities				
XO Communications PO Box 31001-0429 Pasadena, CA 91110-0429	-					0.00
Sheet no. <u>191</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						200.00
Subtotal (Total of this page)						200.00

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 10200	-	Trade Debt				
Xpedx Paper Inc. File 050201 Los Angeles, CA 90074-0201						
						63,872.35
Account No. 98550	-	Trade Debt				
Yale Pacific Inc 5227 NE 152nd Place Portland, OR 97203						
						0.00
Account No. 99302	-	Trade Debt				
Yellow Freight System Inc. PO Box 100299 Pasadena, CA 91189						
						0.00
Account No. 19875	-	Trade debt				
Young American Bindery 2157 E. Del Amo Blvd Rancho Dominguez, CA 90220						
						3,117.32
Account No. 73702	-	Trade Debt				
YRC Dept 100129 Pasadena, CA 91189						
						5,937.77
Sheet no. <u>192</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						
Subtotal (Total of this page)						72,927.44

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. 55956		Trade Debt				
Yvonne Giles PO Box 4645 Lexington, KY 40544	-					0.00
Account No. 97320		Trade Debt				
Zane Williams 101 So. Franklin St. Madison, WI 53703	-					0.00
Account No. 99900		Trade Debt				
Zentz Industrial Services PO Box 1083 Lebanon, PA 17042	-					1,470.55
Account No. 99350		Trade Debt				
Zepak Corporation PO Box 789 Wilsonville, OR 97070-0789	-					0.00
Account No.						
Sheet no. <u>193</u> of <u>193</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,470.55
						Total (Report on Summary of Schedules)
						6,751,688.83

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Dalco Leasing & Sales 3800 SW Cedar Hills Blvd #123 Beaverton, OR 97005	Auto Lease
GE Capital PO Box 31001 0275 Pasadena, CA 91110-0275	Copier Lease
GE Capital PO Box 31001-0269 Clayton, WA 99110-0269	Prepress Lease
Housing Authority - HASB 808 Laguna Street Santa Barbara, CA 93101	Building Lease
Navistar Financial Corp 75 Remittance Dr, Suite 1852 Chicago, IL 60693	Truck Lease
PTP Management 2550 Denali St, Ste 500 Anchorage, AK 99503	Office Lease
Sequoia Development 1531 SW Hall St Portland, OR 97201	Building Lease

In re **Graphic Arts Center Publishing Company**

Case No. _____

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

NAME AND ADDRESS OF CREDITOR

B6 Declaration (Official Form 6 - Declaration). (12/07)

**United States Bankruptcy Court
District of Oregon**

In re **Graphic Arts Center Publishing Company**
Debtor(s)

Case No. _____
Chapter **7**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **295** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **November 13, 2009**

Signature **/s/ Charles M. Hopkins**
Charles M. Hopkins
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
District of Oregon**

In re **Graphic Arts Center Publishing Company**

Debtor(s)

Case No.

Chapter

7

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

\$5,057,275.00**\$10,303,703.72****\$9,876,726.31**

SOURCE

CY 2009; Interim 8 mos. financial**CY 2008; Final 12 mos. financial statement****CY 2007; Final 11 mos. financial statement**

2. Income other than from employment or operation of business

None ☒ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

3. Payments to creditors

None ☒ *Complete a. or b., as appropriate, and c.*

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS
OF CREDITORDATES OF
PAYMENTS

AMOUNT PAID

AMOUNT STILL
OWING

None ☒ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATES OF
PAYMENTS/
TRANSFERSAMOUNT
PAID OR
VALUE OF
TRANSFERSAMOUNT STILL
OWING

None ☐ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND
RELATIONSHIP TO DEBTORDATE OF PAYMENT
Wages - last 12 monthsAMOUNT PAID
\$171,464.09AMOUNT STILL
OWING
\$0.00Charles M. Hopkins
44850 Tide Avenue
Arch Cape, OR 97102
President

Expenses - last 12 months

\$3,626.17

\$0.00

Charles M. Hopkins
44850 Tide Avenue
Arch Cape, OR 97102
PresidentDebt repayment - last 12
months

\$38,679.00

\$2,682,763.30

Charles M. Hopkins
44850 Tide Avenue
Arch Cape, OR 97102
PresidentDouglas A. Pfeiffer
37816 Rachael Drive
Sandy, OR 97055
Secretary

Wages - last 12 months

\$55,210.04

\$0.00

Douglas A. Pfeiffer
37816 Rachael Drive
Sandy, OR 97055
Secretary

Expenses - last year

\$7,247.84

\$0.00

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
Patricia A. Newman 3323 SW Rhino Way Portland, OR 97296 CFO (former)	Wages - last 12 months	\$47,999.97	\$0.00
Patricia A. Newman Graphic Arts Center Publishing PO Box 10306 Portland, OR 97296-0306 CFO (former)	Expenses - last 12 months	\$2,221.00	\$0.00
Heather Doornick 1524 SW Tenino Street Portland, OR 97202 President's daughter	Wages - last 12 months	\$14,587.85	\$0.00
Ingram Publishing Services One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986 Affiliate of Ingram Book Group, Inc.	Inventory repayments - last 12 months	\$1,131,596.00	\$697,780.82
Ingram Publishing Services One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986 Affiliate of Ingram Book Group, Inc.	Distribution Fees - last 12 months	\$459,699.00	\$0.00
Ingram Publishing Services One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986 Affiliate of Ingram Book Group, Inc.	Over advance repayments - last 12 months	\$485,516.06	\$0.00

4. Suits and administrative proceedings, executions, garnishments and attachments

- None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Housing Authority of the City of Santa Barbara v. Graphic Arts Center Publishing Company, et al., Case No. 1340098	Unlawful Detainer - Eviction	Santa Barbara County Superior Court 1100 Anacapa Street Santa Barbara, CA 93101	Stipulated Judgment entered 11/9/09
Housing Authority of the City of Santa Barbara v. Graphic Arts Center Publishing Company, et al., Case No. 1340097	Unlawful Detainer - Eviction	Santa Barbara County Superior Court 1100 Anacapa Street Santa Barbara, CA 93101	Stipulated Judgment entered 11/9/09

- None ☒ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
---	-----------------	--------------------------------------

5. Repossessions, foreclosures and returns

- None ☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
--	--	-----------------------------------

6. Assignments and receiverships

- None ☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
------------------------------	--------------------	-----------------------------------

- None ☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
-------------------------------	--	---------------	-----------------------------------

7. Gifts

- None ☒ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
--	--------------------------------	--------------	-------------------------------

8. Losses

- None ☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
-----------------------------------	--	--------------

9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Perkins Coie LLP 1120 NW Couch, 10th Floor Portland, OR 97209-4128	10/1/09	\$5,000

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Perkins Coie LLP 1120 NW Couch, 10th Floor Portland, OR 97209-4128	10/22/09	\$5,000
Perkins Coie LLP 1120 NW Couch, 10th Floor Portland, OR 97209-4128	10/30/09	\$10,000
Perkins Coie LLP 1120 NW Couch, 10th Floor Portland, OR 97209-4128	11/13/09	\$4,200

10. Other transfers

None ☐ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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None ☐ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

None ☐ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

None ☐ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

None ☐ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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16. Spouses and Former Spouses

None ☐ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None ☐ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None ☐ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None ☐ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

None



a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Lincoln & Allen Company	93-0585319	3033 NW Yeon Ave Portland, OR 97210	100% ownership ended with confirmed Plan of Reorganization on 1/23/07, at which time the company was merged into Debtor - USBC Docket No. 06- 30868-tmb11 (Docket no. 340).	
Haagen Acquisition Company	77-0566137	420 E Cota Street Santa Barbara, CA 93101	100% ownership ended with confirmed Plan of Reorganization on 1/23/07, at which time the company was merged into Debtor - USBC Docket No. 06- 30868-tmb11 (Docket no. 340).	

None



b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

- None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

Patricia A. Newman
3323 SW Rhino Way
Portland, OR 97296

DATES SERVICES RENDERED

July 1985 to current

- None ☒ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

ADDRESS

DATES SERVICES RENDERED

- None ☒ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

ADDRESS

- None ☒ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

DATE ISSUED

20. Inventories

- None ☐ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

12/31/2008

INVENTORY SUPERVISOR

Douglas A. Pfeiffer

DOLLAR AMOUNT OF INVENTORY
(Specify cost, market or other basis)

893,596.48

12/31/2007

Douglas A. Pfeiffer

1,558,654.26

- None ☐ b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

12/31/2008

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY
RECORDS

Douglas A. Pfeiffer
37816 Rachael Drive
Sandy, OR 97055

12/31/2007

Douglas A. Pfeiffer
37816 Rachael Drive
Sandy, OR 97055

21. Current Partners, Officers, Directors and Shareholders

- None ☒ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

- None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Charles M. Hopkins 44850 Tide Avenue Arch Cape, OR 97102	President	64,424 shares - 54% ownership interest
Douglas A. Pfeiffer 37816 Rachael Drive Sandy, OR 97055	Secretary	10,000 shares - 8% ownership interest
Ingram Book Group Inc. One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986		26,838 shares - 22% ownership interest

22 . Former partners, officers, directors and shareholders

- None ☒ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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- None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
Patricia A. Newman 3323 SW Rhino Way Portland, OR 97296	CFO	9/22/09
Michael Powell 7 NW 9th Portland, OR 97209	Board member	3/24/09
Phil Ollila One Ingram Blvd. PO Box 3006 La Vergne, TN 37086-1986	Board member	5/08/09

23 . Withdrawals from a partnership or distributions by a corporation

- None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
See response to Question 3c.		

24. Tax Consolidation Group.

- None ☒ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

None ☐ If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **November 13, 2009**Signature **/s/ Charles M. Hopkins**
Charles M. Hopkins
President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

Response to Statement of Financial Affairs Question 3b
Payments to Creditors 90 Days Prior to Filing

Creditor	Payments Made 90 Days Prior to Bankruptcy
EKCC PO Box 31001-0269 Pasadena, CA 99110-0269	5,499.46
Fullerton & Company Insurance PO Box 29018 Portland, OR 97296-0018	29,498.87
Gans Ink & Supply Co Inc. PO Box 33813 Los Angeles, CA 90033	14,349.16
Hing Yip Printing Co. Blk C, 4/F, Sing Teck Fty Bldg 44 Wong Chuk Hang Road Aberdeen, Hong Kong	34,354.81
Housing Authority - HASB 808 Laguna Street Santa Barbara, CA 93101	18,000.00
Integra Telecom PO Box 3034 Portland, OR 97208-3034	7,609.05
Kaiser Permanente Camp Bowie Service Center PO Box 921008 Fort Worth, TX 76121-1008	30,102.81
Perkins Coie LLP 1120 NW Couch Street Portland, OR 97209	20,000.00
Pitney Bowes PO Box 856390 Louisville, KY 40285	5,500.00
Printing Industries Inc. 5800 S. Eastern Ave Suite 400 Los Angeles, CA 90040	22,794.59
Sherry & Associates 513 Santa Barbara St Santa Barbara, CA 93101	6,920.43
Silicon Valley Bank PO Box 2607 Santa Clara, CA 95055-2607	11,662.23
So. Calif. Edison PO Box 600 Rosemead, CA 91771-0001	20,647.51

Response to Statement of Financial Affairs Question 3b
Payments to Creditors 90 Days Prior to Filing

Spicers Paper Inc. 12310 E Slauson Ave Santa Fe Spring, CA 90670-9118	59,240.25
State Board of Equalization PO Box 942879 Sacramento, CA 94279	23,000.00
Wells Fargo Bank 3275 NW 29th Avenue Portland, OR 97210	713,250.34
Xpedx Paper Inc. File 050201 Los Angeles, CA 90074-0201	54,524.27

**United States Bankruptcy Court
District of Oregon**

In re **Graphic Arts Center Publishing Company**

Debtor(s)

Case No.

Chapter

7

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **November 13, 2009**

/s/ Charles M. Hopkins

Charles M. Hopkins/President

Signer/Title

**United States Bankruptcy Court
District of Oregon**

In re **Graphic Arts Center Publishing Company**

Debtor(s)

Case No. _____

Chapter

7

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Graphic Arts Center Publishing Company** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**Ingram Book Group Inc.
One Ingram Blvd.
PO Box 3006
La Vergne, TN 37086-1986**

☐ None [*Check if applicable*]

November 13, 2009

Date

/s/ Jeanette L. Thomas

Jeanette L. Thomas

Signature of Attorney or Litigant

Counsel for **Graphic Arts Center Publishing Company**

Perkins Coie LLP

1120 NW Couch, 10th Floor

Portland, OR 97209

503-727-2000 Fax:503-727-2222

**United States Bankruptcy Court
District of Oregon**

In re **Graphic Arts Center Publishing Company**

Debtor(s)

Case No. _____

Chapter **7**

CERTIFICATION PURSUANT TO LBR 1001-1.G

I certify that the foregoing documents have been prepared by a computer and conform to versions of the Official Bankruptcy Forms available and applicable at this time.

The software utilized is Best Case Bankruptcy, developed by Best Case Solutions, Inc.

Dated: **November 13, 2009**

/s/ Jeanette L. Thomas

**Jeanette L. Thomas
Perkins Coie LLP
1120 NW Couch, 10th Floor
Portland, OR 97209
503-727-2000**